Register of Standing Orders posted.

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GOVERNMENT OF INDIA.

Public Works Department Code.

VOLUME III.

1907.

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VOLUME III.

APPENDICES.

(SEVENTH AUTHORIZED EDITION.)

Revised and corrected to 31st October 1907.



Calcutta
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II.—Ditto ditto "Local Governments" or "the Local Government" means the Local Government or Administration of a Province and officers exercising powers of a Local Government in regard to the matters referred to.

III.—Ditto ditto "Accountant General" means the Accountant General, Public Works Department.

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TABLE OF CONTENTS.

APPENDIX 1.

Oriental Languages.

The rules concerning examinations in Oriental Languages are contained in Army Regulations, India, Volume II (Edition 1904).

The following information more particularly concerns members of the Public Works Department in general.

General Instructions.

1. All persons in the Public Works Department are eligible to present themselves before Military Boards for examination, the necessary permission being obtained through the head of the Department.

2. Military officers in permanent, civil or political employ are not eligible for rewards for language examinations under military rules.

3. Applications for examination should be sent into the District Staff Officer at least one month before the date of examination.

4. Successful Civilian candidates will be given a certificate of having passed the examination under the signature of a District Staff Officer. Candidates are strictly prohibited from making direct enquiry of the Secretary of the Board of Examiners concerned, or of the Examiner in Hindustani, Madras, as to the result of their examinations.

5. The following certificate, to be written by the candidate and signed by him in the presence of the Examining Board, is to be furnished by each candidate at the conclusion of each examination :—

"I certify on my honour that, in this examination, I have neither given nor received any aid whatever, and that previously to

General Instructions.

undergoing examination I was unaware what part of the text-books I should be called on to read, or what questions would be asked me."

6. *Candidates are on no account to write their names* on their papers. The President of the Committee will allot each candidate a distinctive letter or figure, which they will be required to affix on their work under their own hand.

7. Hindustani shall be substituted for Urdu as the descriptive title of the language, and candidates will be permitted to write their exercises in either the Persian or Hindi character.

India Army Orders No. 338, dated 11th June 1906 and No. 457, dated 6th August 1906.

8. Examinations in Hindustani by either standard will be divided into two parts, *viz.*,—Part I, consisting of the written translation from English into Hindustani, and Part II, consisting of the rest of the examination as at present, the translation from Hindustani into English being *vivâ voce* and not written as hitherto.

9. No candidate will be permitted to present himself for examination in Part II, until he has passed in Part I.

10. The test in Part I, both for Higher and Lower Standard, will be set by the Central Board (*see* Army Regulations, India, Volume II, paragraph 974), and the examination will be supervised by a single officer who need have no knowledge of the language. The papers will be sent by him to the Central Board for correction, and decision as to whether the candidate has passed or failed in Part I.

11. The tests in Part II of the Higher and Lower Standard Examinations will be conducted as follows:—

(i) In the case of the Higher Standard, all the tests (except the *urzi* which will be set by the Central Board), will be set by an examiner (appointed by the officer under whose

General Instructions.

orders the examination is held) who must have passed the high proficiency or proficiency examination in Hindustani or Urdu. Details of the Proficiency Test will be notified hereafter.

(ii) In the case of the Lower Standard, all the tests (except the *urzi* which will be set by the Central Board), will be set by an examiner (appointed by the officer under whose orders the examination is held) who must be a selected officer who has passed the Higher Standard Examination in Hindustani or Urdu.

12. The decision of these Examiners both for the Higher and Lower Standards as to whether the candidate has passed or failed in the whole or any portion of Part II, including the *urzi*, will be final.

* * * *

13. Half the prescribed rewards in each test will be admissible on passing each part of the test.

14. Candidates who, under the rules at present in force, have qualified by the Higher or Lower Standard in all subjects except one, will be re-examined in that *subject only*.

15. Similarly candidates examined in Part II under these rules who fail in one subject will only be required to be re-examined in that subject.

16. Indents for papers for examinations in Part I, and for *urzis* for examinations in Part II, by both standards, should reach the Central Board of Examiners concerned by the 15th of each month.

* * * *

17. Examinations in Hindustani by both standards in Parts I and II will be held on the first Monday in each month by the Central Boards at Calcutta, Bombay and Madras.

No. 504, Languages—Indian, dated Simla, the 3rd September 1906.

Higher Standard.

18. Part I examinations in both standards will be held on the first, or if that is a *dies non*, on the second Monday in each month at any military station where a supervising officer is available.

* * * *

19. Part II examinations in both standards will be held on the first, or if that is a *dies non*, on the second Monday in January, April, July and October, at one selected station in each Division or independent Brigade, and similarly on the first or second Monday in July and October at Simla, Murree, Naini Tal and Ootacamund. In selecting the station, officers ordering an examination should pay due regard to the number of candidates ready for examination at each place, with a view to reduce travelling expenses.

20. Candidates who fail in Parts I or II of the Higher or of the Lower Standard Hindustani Examinations will not be permitted to appear for re-examination for a period of two months.

21. The following is the text-book for *both* standards :—

Higher Standard.—The Bagh-O-Bahar ; the whole book.

22. *Lower Standard.*—The Urdu translation of Major-General Baden Powell's "Aids to Scouting."

Higher Standard.

23. The following are the tests laid down for this examination :—

I. Written *translation of half a page of the text*-book into English.

II. Written translation of English into Urdu with tolerable correctness of idiom and grammar.

III. Reading and translating an Urdu manuscript. The manuscript may be selected

from the proceedings of a case in court, from reports and petitions addressed to civil or military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. It should not be written with the clearness of a printed book nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written character as practically employed in the Presidency or Province in which the examination is held.

IV. Conversation with a native, speaking good Urdu, special attention being paid to pronunciation. Conversation by this test will include *vivâ voce* translation into the language, of a paper of English sentences with tolerable correctness of idiom and grammar. Fair fluency will be required from the candidate, and his rendering must be so accurate as to be at once intelligible.

Lower Standard.

24. The following are the tests laid down for this examination :—

I. A *vivâ voce* translation from the text-book into English.

II. A written translation of a simple piece of English into Urdu.

III. Reading a simply written manuscript.

IV. Conversation of a simple character, with special attention to the candidate's power to give clear and intelligible directions on matters connected with his duties, and to elicit information for purposes of

reconnaissance, etc. The conversation is to be partly with the Examiners, and partly with a native of the country speaking clear and simple Urdu in the presence of the Examiner.

II. 185. 25. Civil and Military members of the Engineer *Establishment other than natives of India who pass the* Lower or Higher Standards in the languages named below, will draw rewards according to the following scale :—

	Rs.
Lower Standard in Hindustani if passed within two years of joining the Department in India	80
Higher Standard in Hindustani after having obtained the reward for passing the Lower Standard, provided the examination be passed within five years of joining the Department in India	120
For passing the Higher Standard in Hindustani without having previously obtained the reward of passing by the Lower Standard, within five years of joining the Department in India	200
For officers of the Madras List, for passing the Lower Standard, or the third class test in Tamil, Telegu, Canarese or Malayalam, within two years of joining the Department in India	180
For passing by the Higher Standard in a language other than Hindustani except Pushtoo and Arabic	500
For passing by the Higher Standard in Pushtoo and Arabic	800

II. 186. 26. Civil and Military members of the Engineer Establishment, both European and Native, will be entitled to a reward of Rs. 180 for passing in the Shan language by the Elementary Standard.

II. 187. 27. Civil and Military members of the Engineer Establishment, other than natives of Burma, whilst serv-

Lower Standard.

ing in Burma will be entitled to the following rewards for Burmese :—

	Rs.
For passing within five years of joining the Department in Burma, by Lower Standard .	360
For passing by the Higher Standard direct .	500
For passing by the Higher Standard, after passing by the Lower Standard . .	140

28. The rewards for passing examinations in the Persian, Pushtoo, Baluchi and Shan languages are cumulative ; that is to say, an officer who passes by the Lower Standard first may draw the sanctioned reward for that standard, and, on subsequently passing by the Higher Standard in the same language, may receive the full reward fixed for that standard, and not only the difference between the amounts fixed for each standard. II, 188.

29. Rewards will be granted, as shown in the table below, to officers, other than natives of India, stationed in the several Provinces and Administrations entered in column 1, who pass by the Lower Standard in the languages entered in column 2 :— II. 189.

Province.		Language.	Amount of reward
			Rs.
Eastern Bengal and Assam, Brahmaputra Valley		Assamese	180
Assam, Sylhet		Bengali	
Bengal	Behar	Hindi	180
	Orissa	Urya	
	Remainder	Bengali	
Hyderabad	Berar	Marathi	180
	Secunderabad	Telegu	
Burma		Hindustani	180
Punjab *		Punjabi, Pushtoo or Baluchi	180
Baluchistan		Persian or Pushtoo	180
Central Provinces		Marathi or Urya	180

* N. B.—Certain officers of the Irrigation Branch in the Punjab will continue liable to the rules for examination and rewards as notified in Punjab Government, General Department, Notification No. 432, dated 9th May 1899. To such officers this Code rule will not therefore apply as regards Pushtoo or Baluchi.

Lower Standard.

Province.	Language.	Amount of reward.
		Rs.
Rajputana	Hindi or Marathi	180
Central India	Hindi or Marathi	180
Coorg	Canarese	180
Madras and Bombay	Language of the district in which the officer is stationed, subject to any general or special order of the Local Government as to what should be considered the second language	180

30. The examinations in second languages are purely voluntary, but the fact of an officer having so passed should be taken into consideration when making recommendations for promotions, and it is even yet more important that the ability of an officer to make himself sufficiently understood by natives who work under him to enable him to carry on his work efficiently should be one of the conditions for promotion.

31. To obtain the reward for any of the second languages mentioned in column 2 of the table, an officer must be serving in the Province in which it is spoken as given in column 1, and must pass within two years of the date of joining the Province, the two years being exclusive of any time spent on leave other than privilege leave or on deputation outside the Province. Subject to these conditions there is no limit to the number of additional languages for which an officer may obtain a reward. Officers stationed in Burma will receive Rs. 360 for passing in the Shan language by the Lower Standard.

32. In Provinces where several vernaculars are spoken the reward for passing in the vernacular of any district may be obtained by passing the examination within a period of two years of total residence in the district.

Lower Standard.

33. Natives of India and Burma are subject to the above rules as regards passing in second languages. Any native who passes by the Lower Standard in any language, which is not compulsory, and which is not his own vernacular, may obtain a reward subject to the condition of the preceding paragraph. II, 190.

APPENDIX 2.

Examinations for the Accounts Branch.

For appointment to the Superior Establishment.

1. The following rules are prescribed for the recruitment of candidates in India :—

Not less than three candidates shall be nominated for each vacancy, and only nominated candidates will be allowed to compete.

2. Persons desiring to obtain nominations should apply, in their own handwriting, not later than the 15th January of each year, to the Accountant General, Public Works Department, who is vested with an absolute discretion as to the nomination of candidates to compete at the examination.

3. Applications from Natives of India, who are not possessed of high educational qualifications, will not be considered. Clear and distinct handwriting, and a business familiarity with the English language, are in any case indispensable.

4. Each application must be accompanied by the following certificates :—

(i) Certificate of age from the officer in charge of the District in which the applicant's family reside, or, if they reside in a Presi-

dency Town or a Native State, from the Presidency Magistrate or Political Agent, respectively. To obtain this certificate the date and place of the applicant's birth must be proved before the District Officer, Presidency Magistrate or Political Agent, as the case may be, by documentary evidence, supplemented, where this is not conclusive proof, by statements on oath or solemn affirmation of relatives and others. In the case of Christians, a Baptismal certificate will take the place of the certificate mentioned above.

(ii) Certificate of physical fitness for the public service by a commissioned medical officer or by a medical officer in charge of a civil station.

(iii) Certificate that the applicant (if not a Native) is a Statutory Native of India as defined in para. 219, Chapter II, P. W. D. Code, Vol. I.

(iv) Testimonials of good moral conduct from the instructor under whom the applicant has been educated or from some employer or other superior under whom he has been employed or brought up.

NOTE.—These testimonials should have special reference to conduct during the two years immediately preceding the date of application. Copies of all certificates should be sent with the original.

5. No candidate will be nominated whose age at the date of completion of the examination will be below 18 or above 23 years.

6. The subjects for the examination are detailed below. No candidate will be held to have passed the examination who obtains less than 650 marks in all, or less than half marks in mathematics.

For appointment to the Superior Establishment.

Subjects for Examination.

Subject	Marks.
Writing and Composition, impromptu essay upon some given subject.	150
Arithmetic (no special text-book) and Euclid, Books I to IV and VI, also easy deductions.	325
Algebra, including progressions, permutations and combinations, binomial theorem, and logarithms* (Text-book—Todhunter's Algebra), and Plane Trigonometry as far as properties of triangles (Text-book—Todhunter's Plane Trigonometry), Mensuration.	325
Latin, Greek, Sanskrit, French, German, Arabic, Persian, or Pali.	200
English History and Literature, and Indian History (Elementary).	200
Geography, Asia (specially India), and Europe .	150
TOTAL . . .	1,350

*The use of tables will be allowed at the time of examination; with this exception no books are permitted in any of the papers.

7. No candidate will be allowed to compete at the entrance examination more than twice, and then only on being re-nominated by the Accountant General.

8. The examination will be conducted by written questions and answers, the questions being prepared in such manner as His Excellency the Governor General in Council may, from time to time, direct.

9. The examination is held by the Principal, Thomason Civil Engineering College, Rurki, in June and nominated candidates should apply to that officer to arrange the place at which they are to be examined and should remit to him an examination fee of Rs. 32 which should reach him, together with their applications not later than the 15th April. The second language it is proposed to take up should be stated in the application.

For appointment to the Subordinate Establishment.

10. A candidate may be examined at the Thomason Civil Engineering College, Rurki, or at the office of any Examiner of Public Works or Railway Accounts.

For appointment to the Subordinate Establishment.

11. As a general rule, no one will be admitted into the Accounts Branch of the Public Works Department, otherwise than by entering as an Accountant, 4th grade, before he attains the age of 25 years, and until he passes the examination prescribed in para. 19.

12. The following are exceptions to this rule:—

(1) A candidate already in permanent Government employ* may be allowed to compete in the examination even if he is more than 25 years of age, and may be appointed to an Accountantship if he passes it, but if he is not already in pensionable service, he will be eligible only for appointment to the Non-pensionable establishment on State Railways.

*This term includes employment under Local Boards and foreign bodies if such is pensionable by the British Government.

(2) Upper Subordinates in the Executive Branch, who have passed the test for Overseer only will be required to pass the special examination for the Accounts Branch, but in cases where candidates shall have displayed such capacity in their accounts as shall be considered sufficient by the Government of India to prove their fitness for the Accounts Branch, the special examination may be dispensed with.

(3) A candidate who has passed the examination for admittance to the Engineer class of the Thomason College or who may gain the minimum number of marks required to pass the examination for entrance to the

Superior Accounts Branch, prescribed in para. 6, but who fails to secure one of the appointments offered for competition, will not be required to pass this examination except in book-keeping.

(4) Persons who have passed both the senior examination in book-keeping of the London Chamber of Commerce, and London Civil Service and University College Accountantcy Examination, and who held a certificate of having passed the entrance test of an Indian University or any other examination of a similar standard of general education, are eligible for appointment as Accountants without further examination, provided that unless they are already in permanent Government employ, they are not over 25 years of age and furnish the certificate of character referred to in paragraph 17.

13. The qualifications of candidates for appointment as Accountant, 4th grade, will be attested by certificates from the Principal of one of the Government Civil Engineering Colleges.

14. No degrees, diplomas, or certificates, gained elsewhere, can be accepted as affecting the terms of the special examination.

15. Candidates for the 4th grade of Accountants will usually be examined by the Thomason Civil Engineering College, during the latest whole week in November and by the Sibpur Civil Engineering College on the first Monday in July. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed : but the officer who will conduct the examination may make his own arrangements in regard to the *place* and *hour* of examination with the candidates.

For appointment to the Subordinate Establishment.

16. Examinations are held only at the colleges or at the office of an Examiner of Public Works Accounts (including Railway and Telegraph). The examinations of the Thomason College are held only in the United Provinces of Agra and Oudh, the Punjab, the Central Provinces, Hyderabad, Central India and Rajputana, and those of the Sibpur College, in Bengal, Assam and Burma only.

Note.—Candidates in Calcutta appearing for the Sibpur College Examination will have to undergo the examination at the college.

17. The candidate for the Thomason College Examination should apply to an Examiner of Accounts, at a station within the territorial limits fixed in the preceding paragraph for this examination, not later than the 15th October, and the candidate for the Sibpur College Examination should similarly apply to an Examiner of Accounts within the limits fixed for that examination, not later than 30 days previous to the date fixed for the examination. Applications received after these dates will not be considered. The candidate should state whether he wishes to be examined at the college or at the office of the Examiner of Accounts to whom his application is made. The application should bear the address of the candidate and must be accompanied by a fee of Rs. 10 and the following certificates. Certificates may be submitted in original, or true copies, attested by an officer of the Engineer or Accounts Branch, but none will be returned :—

(1) Certificate of good character signed by candidate's immediate official superior, by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed or to whom he may be well known (this certificate must have special reference to the two years immediately preceding the application).

(2) Certificate of age—Baptismal or of birth—(not required if the candidate is already in permanent Government employ).

For appointment to the Subordinate Establishment.

(3) Certificate that the application is in the candidate's handwriting.

NOTE.—A candidate already in Government service should, in like manner, submit his application through his immediate official superior to an Examiner of Accounts qualified to hold the particular examination, and should state whether he desires to be examined at the office of the Examiner of Accounts concerned or at the college.

In Madras it rests with the Principal to reject a candidate.

18. It will rest with the Examiner of Accounts to whom the candidate submits his application to decide on a consideration of the certificates submitted whether the candidate should be allowed to appear for the examination or whether his application should be rejected. The Examiner of Accounts will then forward to the Principals for registration the names of the accepted candidates. The names of these candidates should be entered in a statement showing their ages and their addresses and also showing where each candidate is to be examined, whether at the college or at the office of the Examiner of Accounts. This statement, together with the fees, should be transmitted to the Principals not later than 15 days after the dates fixed in the preceding paragraph for the submission of applications of candidates.

19. Examination papers for registered candidates only will be sent from the college, to the officers conducting the examination in time for the fixed dates. The following are the subjects of examination, and the number of marks in each:—

	Full marks.	Minimum passing marks.
Writing (*neatness, clearness and rapidity*)	100	50
Dictation (*spelling, punctuation, etc.*)	100	50
Arithmetic (*the whole*)	240	160
Mensuration (*the whole*)	60	30
Book-keeping (*mercantile*)	100	50
Total	600	400

20. Each examination is complete in itself. A candidate who has failed in an examination, and presents himself for examination on a subsequent occasion, must undergo the full examination, and furnish a fresh fee and certificates. If from any cause a candidate fails to appear for the examination, the fee paid will not be refunded.

21. The Civil Engineering Colleges act solely as examining bodies in reference to admission to the 4th grade of Accountants, Public Works Department.

22. Pass [illegible] to the Principal of the [illegible] General, but direct to the [illegible] Accounts in the Province or Railway under whom they may desire to be employed.

23. It must be distinctly understood that the passing of this examination does not give any claim to appointment, and that in making appointments preference will be given to qualified persons who are already employed in the Department.

24. In the Bombay and Madras Presidencies the examination is conducted by the College of Science, Poona, and the College of Engineering, Madras, respectively, under rules published by the Governments of those Provinces, but the examinations by the above-mentioned colleges are intended only for candidates who reside within the limits of the respective Governments. Copies of these rules may be obtained on application to the Principals of the respective Colleges.

Departmental examinations for confirmation as Assistant Examiner, 3rd grade, and for promotion above Assistant Examiner, 1st grade.

25. The papers for these examinations will be furnished annually by the Accountant General's Office in November, on applications which should reach that office not later than the 1st October.

26. The subjects of the examinations and the marks assigned to them are as follows:—

LOWER DEPARTMENTAL EXAMINATION.

	Marks.
Book-keeping. (Text books—Inglis' and Carter's Practical Book-keeping)	200
General Public Works rules and accounts (Public Works Department Code, Volume I, Chapters I to XII)	300
Total .	500

To pass, half marks in General Public Works rules and accounts and one-third in book-keeping must be obtained, and also half marks in the aggregate.

HIGHER DEPARTMENTAL EXAMINATION.

	Marks.
Composition (Précis and draft)	150
Establishment rules and procedure (Civil Service Regulations, Accountant General's Circulars, etc)	150
Civil Account Code (Volume I, Chapters 10, 17, 24, and Volume II, Chapters 34, 56, 60 and 73)	100
Accounts of Buildings and Roads and Irrigation (Public Works Department Code, Volumes I and II)	300
Total .	700

Optional paper.

Accounts of State Railways (Open lines and lines under construction)	100

To pass, half marks in Accounts of Buildings and Roads and Irrigation and one-third marks in each of the other subjects must be obtained, and also half of the aggregate marks for compulsory subjects; marks in the optional subject being allowed to count. No marks will be allowed if less than 30 *per cent.* is obtained in any subject.

For Accountants for promotion to the 2nd grade.

27. Each of these examinations must be taken up as a whole and not in instalments, and, as a rule, a candidate failing in one or more of the subjects will be re-examined in the whole. In case, however, of marked excellence in a subject the Accountant General may exempt the candidate from re-examination in such subject.

28. The examination will be conducted under the rules in *paragraphs 37 to 43.*

For Accountants for promotion to the 2nd grade.

29. This examination consists of the three parts as follows :—

Part I.—General.

30. Examination in this part will be held by the Principal, Thomason Civil Engineering College, Rurki, in the second week in June, and applications to be registered for this test should reach the Accountant General's Office not later than the 1st May of each year.

	Full Marks.
English and writing from dictation . . .	50
Arithmetic	75
Elementary Geometry	50
Mensuration of planes and solids . . .	75
Logarithms	50
Outlines of General Geography . . .	50
Total .	350

NOTE.—Candidates who have already passed in writing from Dictation, Arithmetic, and in Mensuration in the Entrance Examination referred to in para. 19 need not be re-examined in these subjects.

31. To pass this test a candidate must obtain not less than three-quarters of full marks in Arithmetic, one-half full marks in each other subject, and 200 marks in total.

For Accountants for promotion to the 2nd grade.

Part II.—Composition and Book-keeping.
Part III.—Accounts.

32. The examination papers for these tests will be furnished yearly from the Accountant General's Office in November on applications which should reach that office not later than 1st October. Part II must first be passed, and there must therefore be an interval of at least a year between Parts II and III. The subjects for examination and the percentage of marks required to qualify in each are as follows :—

Part II.

Composition	50 *per cent.*
Book-keeping	Do.

Part III.

General subject	1. General Public Works rules and accounts	50 *per cent.*
Special subjects.	2. Establishment rules and audit procedure.	66 *per cent.* in one and 50 in another, one being the accounts of the Branch in which the candidate is employed and the other establishment rules and audit procedure.
	*3. Accounts of buildings and roads and irrigation.	
	4. Accounts of State Railways open lines	
	5. Ditto ditto under construction.	
	6. Telegraph Accounts	

* In the case of candidates from the Military Works Services, special questions on Military Works Accounts will be substituted for questions on account of Irrigation.

33. A candidate who fails in any examination will not be exempted in a subsequent examination from any of the subjects in which he may have passed in a previous examination.

34. No candidate will be examined more than twice in each part without the special sanction of the Accountant General, Public Works Department. An Accountant may appear for Part I of the examination at any time, after permanent appointment to the Depart-

ment, and for Part II when he has completed three years' service. Before a candidate may appear for Part III he must have completed five years' service as an Accountant of which, if he belongs to the Buildings and Roads or Irrigation Branch or to a Railway under construction, two at least must have been passed in a divisional office. Exceptions to this rule may be allowed by the Accountant General, Public Works Department, in very special cases only.

35. *Composition.*—The candidate will be required to draw up a précis of a case which would admit of the head of the office passing orders. Also from copies of correspondence with orders passed on it he will have to draft a letter with clear and precise instructions.

36. The candidate will, except in cases where it is especially allowed, not be allowed any assistance from books, or otherwise, during the examination, and will not have access to the questions until they are given out to him by the Examiner.

Rules for conducting the Examination.

37. Parts I and II of the examination may be held either in an Examiner's or an Executive Engineer's office, but Part III should usually be held in an Examiner's office.

38. The examination papers are sent in a sealed packet, not to be opened till the examination begins, each cover containing a sealed envelope with the candidate's name outside, and an index number inside, which is to be made over to him by the Examiner and opened by himself. This index number is to be entered by the candidate on each of his papers, *instead of his name, which is nowhere to appear on the proceeding.*

39. The examination should be held in the Examiner's or Executive Engineer's office at such time as may be prescribed, and the several papers should be given out singly on the day appointed for each. The exercises

are to be worked out by the candidate in presence of the Examiner without assistance from books or otherwise.

40. The examination must be held simultaneously for all the candidates in the Examiner's or Executive Engineer's office, if there be more than one.

41. The *question* need not be written out by the candidate, but only the answer and solution *in full,* with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness and cleanliness of the candidate's papers will be taken into consideration in assigning values to his work. The paper used should be half sheets of foolscap size with quarter margin and only one side of the paper should be written on. Each solution should be on a separate half sheet or sheets of paper and the solutions should be arranged in serial order and the pages numbered before handing them in. The candidate's index number and the date, also the title of each subject should be written at the head of each half sheet of paper. No second copying should be allowed. The solutions as first written fair to be transmitted in a sealed envelope to be headed "Solutions to examination questions," to the Principal, Thomason Civil Engineering College, or the Accountant General, as the case may require, without alteration or correction, immediately after the close of the examination. The questions may be retained.

42. A certain time will be allowed for the solution of each paper, on the expiration of which the candidate's work, whether finished or not, must be made over to the Examiner. Questions remaining unsolved at the close of a sitting cannot be taken up again.

43. The Examiner is requested to certify that the above rules have been strictly followed by signing the certificate below, and to specify any accidental or unavoidable deviations :—

"Certified that the examination of the candidates, whose index numbers are , has been conducted strictly according to the above rules."

APPENDIX 3.

Civil Engineers' Provident Fund.

General Rules.

1. The Provident Fund has been instituted* for the following officers of the Public Works and Telegraph Departments:—

* Government of India, Public Works Department, Resolution No. 1525G, dated 5th August 1887.

1. Civil Engineers on the effective list of the Public Works Department.
2. Civil Engineers transferred to the Accounts Branch, or the Superior Railway Revenue Establishment, or to Foreign service under Chapters XXXIX—XLII of the Civil Service Regulations.
3. All civil members of the Superior Accounts Establishment who are not Civil Engineers.
4. Superior Civil Officers of the Indian Telegraph Department and those Superior Civil Officers of the Indo-European Telegraph Department who may be transferred as such from the Indian Telegraph Department.
5. All Civil Officers of the Superior Revenue Establishment of State Railways who are pensionable.
6. Civil Under and Assistant Secretaries in the Public Works Branch of the Secretariat of the Government of India, or of a Local Government or Administration.

General Rules.

7. Temporary Engineers in the Public Works Department who are not attached to open lines of State Railways (the conditions applicable are given in paragraph 27).

2. The conditions under which these officers will join the Fund are as follows:—

(*i*) The monthly deposit may be not less than 5 *per cent.* and not more than 10 *per cent.* on the salary (as defined in the Civil Service Regulations) of each depositor for that month.

(*ii*) The deposits will be voluntary, and may be discontinued and renewed at the option of the depositor in the case of—

(*a*) Officers in the Public Works Department on the 4th February 1885, or in the Telegraph Department on the 13th October 1886.

(*b*) Officers of the Public Works and Telegraph Departments who were in the Subordinate Establishment of those Departments on the dates mentioned above, and who have subsequently been promoted to the Engineer Establishment, or to the Superior Accounts Establishment or to the Superior Establishment of the Telegraph Department.

(*c*) Officers of the State Railway Superior Revenue Establishment to whom these rules apply.

(*iii*) Officers joining either of these Departments after the dates given above for the Department concerned *must* contribute 5 *per cent.* of their salary to the Fund and may contribute up to 10 *per cent.* of salary.

Note.—Apprentices may contribute to the Fund, but will not be compelled to do so.

General Rules.

(*iv*) An officer on leave of any kind may, at his option, subscribe any sum he pleases, subject to a minimum of 5 *per cent.* on his leave allowances, and maximum of 10 *per cent.* on the salary he would draw if on duty. An officer on Foreign Service out of India may also, at his option, subscribe any sum he pleases between the minimum and maximum specified in Rule 2 (i), and may arrange for payments during his absence or for the payment of arrears if he returns to India, in the same way as an officer on leave without allowances.

(*v*) When an officer's leave allowances are drawn in *India*, the subscriptions will be dealt with as usual on audit of pay bills—see Rule 5. When, however, they are payable *out of India*, or when an officer is on leave without allowances, he can contribute such amount as he pleases between the minimum and maximum as above, but must make his own arrangements for the payments. During such leave these payments may be made by instalments which need not necessarily be monthly; the whole, or any balance of the contributions may be paid after return to duty, but the payments must be completed within three months of return to duty, after which no arrear payment will be accepted.

(*vi*) Compound interest at 4 *per cent.* on such payments will be annually credited by Government to each officer subscribing.

NOTE.—The Government may, at any time, at its option, and without giving any right to withdrawal of subscriptions, reduce the rate of interest to any rate not less than ½ *per cent.* in excess of that at which it is raising rupee loans in India.

(*vii*) The sum which will thus accumulate to the credit of an officer will be his absolute property, to be handed over to him unconditionally on quitting the service, or in the event of his death before retirement, to his legal representatives. Government will not be bound by or recognise any assignment or trust executed or attempted to be created by any officer during his lifetime, and will only make payments (1) during the lifetime of the officer on his own receipts or those of his duly authorised agent in cases where the officer himself is absent from India, (2) after his death in accordance with rule 13 *infra*.

(*viii*) In the case of officers whose accounts are kept on the rupee basis the payment cannot be made elsewhere than in India.

(*ix*) No interest accrues after the close of the month preceding that in which an officer quits Government service; except in the case of deceased depositors, as provided for in rule 12, no tender of payment will be made, the depositor himself being responsible for taking the necessary action through the audit office concerned for the withdrawal of his deposit. Ordinarily the Examiner of Accounts under whose audit the depositor has drawn his salary will apply to the Examiner of Accounts, State Railway Stores, for a final account and order of payment, *vide* rule 20, and will on receipt intimate the amount to the depositor, and arrange payment, but this does not relieve the depositor of necessity for applying in the event of there being any delay.

(*x*) Officers proceeding on furlough preparatory to retirement under a superannuation

rule may be permitted to withdraw the deposits at their credit at any time between the date of their proceeding on leave and the date of retirement.

3. The deposits received under the foregoing Resolution will be placed in a Government Savings Bank named "Civil Engineers' Provident Fund." The administration of the Fund will rest with the Government of India in the Public Works Department.

4. For the proper admission of depositors, the correct realization of the receipts, and the admissien and payment of the withdrawals, the Examiners, as Audit officers, will be entirely responsible except as provided in rule 6.

Deposits.

5. Deposits will be recovered by deduction from the pay bills, or may be made in cash. They cannot, except in the cases provided for in the next rule, be made otherwise than through an Examiner of Accounts or a disbursing officer who is in account with an Examiner.

6. An officer who is not on the books of any Examiner, but receives his allowances either from the Civil Department or from a Local Fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must in either case specify the number of his account. His contributions will be passed on by the Civil Accountant General in the case of an officer of the Public Works Department, to the Examiner, Public Works Accounts, of the Province, and in the case of an officer of the Telegraph Department, to the Examiner of Telegraph Accounts. The Examiner to whom the contributions are passed on will exercise the responsibility mentioned in rule 4, except in the case of officers whose salary

bills are audited in the Civil Department, in which case the Civil Audit officer concerned will exercise the responsibility.

An officer of this class who has not already been admitted must apply for admission to the Examiner of Accounts, State Railway Stores.

NOTE (1)—For the purposes of this rule, so far as concerns officers of the Public Works Department, the Examiner for the Province is, in the case of India Treasuries, the Examiner of State Railway Stores, and in all other cases, the Examiner of the Province, in which the contribution is realized.

(2)—In the case of officers in Foreign Service deposits are calculated on the "assumed pay," and the Examiner of the Province accounting for the deposits in each case should, where necessary, ascertain on the 1st of April of each year from the Examiner maintaining the leave and pension contribution register, the amount of the officer's assumed pay in order to be in a position to control the monthly contributions to the Fund.

Withdrawals.

7. No withdrawal will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on Local Governments or Administrations and Managers of State Railways being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under orders issued by the respective Local Governments and Administrations and Managers of State Railways—

(*i*) to pay for the passage of the depositor going on leave out of India on account of ill-health, whether the leave be technically leave on medical certificate or not, or returning after such absence;

(*ii*) to pay for the passage of any member of the depositor's family coming from beyond the sea, to join him, or going beyond the sea, sick, or from some urgent cause.

NOTE.—For the definition of the term "family" used in paragraph 7 (ii) and paragraph 8, see Article 25 of the Civil Service Regulations (4th Edition).

A withdrawal thus sanctioned will be made after reference to the Examiner of Accounts, State Railway Stores, to ascertain that it is covered by the amount at credit.

NOTE.—In the case of depositors of the Telegraph Department, the Director General of Telegraphs exercises the powers of a Local Government.

Withdrawals may be allowed in the case of officers who, by reverting from the Superior to the Subordinate Establishment, become ineligible to subscribe to the Fund.

8. The equivalent of the cost of a passage by sea only is admissible under rule 7, and sums not exceeding such amount should alone be permitted to be withdrawn.

When applying for leave to withdraw such sums from the Fund, the expenses of the passage for the officer himself only, or the members of his family, or both, as the case may be, should be fully stated for the orders of the sanctioning authority.

When return passages are required for officers, or their families, who are in India, the cost of these will be allowed, if desired, provided that an assurance is given that the money advanced will be actually spent on the purchase of a return ticket.

9. Withdrawals under rule 7 will be recovered in twenty equal monthly instalments compulsorily deducted from salary in addition to contributions under rule 2, whenever full salary (*i.e.*, employed pay whether subject to deductions on some other account or not), is drawn, until the whole is refunded. Such instalments may be paid in advance.

Interest.

10. Interest will be allowed at the prescribed rate for each calendar month upon the minimum balance of

the depositor's account, between the close of the fourth day and the end of the month. The interest will be calculated monthly, but will not be added to principal until the end of the official year, except when the account is to be finally closed, in which case the interest will be paid, after reference, as prescribed in rule 20.

11. In calculating interest under the preceding rule, the deposits received by deduction from salary will ordinarily be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due.

(a) In those cases, however, where, owing to transfer or to departure on long leave out of India, an officer's salary is paid to him before the time when it would ordinarily have been due, the date of receipt for the purpose of calculating interest will be, in the case of transfer, the date on which the officer made over charge of his duties, and, in the case of leave, the date on which the officer is settled up with prior to embarkation.

(b) Deductions from salaries paid in arrears in consequence of promotion given with retrospective effect should be considered as having been made on the first of the month in which the arrears are drawn. In the case of reversions made with retrospective effect the write-back of the amount originally received in conformity with the rules, should be considered as having been made on the first of the month in which the recovery is effected.

12. Interest will ordinarily be allowed up to the end of the month immediately preceding that in which the depositor's account is to be closed. But in the case of deceased depositors interest may be allowed on

the balance at the credit of their estates until it is withdrawn, subject to the following rule:—

Interest on the account of a deceased depositor shall cease from the date of tender of payment to the person legally entitled to receive the balance at credit of the account, accompanied by notice that the account will be closed in accordance with the rules. After such tender and issue of notice, the account will be closed and dealt with as a closed account under rule 20. When long delay is likely to occur in establishing the legal ownership, and the sum involved is large, the Local Government should take legal advice as to how by issuing notice or otherwise, the liability to interest can be terminated.

It should be borne in mind that there is no limitation of time to the legal liability to pay deposits in the Provident Fund with interest already accrued.

Deceased depositors.

13. The balances of deceased depositors are regulated by the Indian Succession Act (X of 1865), the Administrator General's Act (II of 1874) and the Succession Certificate Act (VII of 1889), in cases where the balance at credit of the deceased member exceeds two thousand rupees; and, in cases where the balance at credit does not exceed two thousand rupees, by section 3 of the Provident Funds Act (IX of 1897) which is quoted below :—

3. (1) When a subscriber to, or depositor in, any Government or Railways Provident Fund dies, and the sum standing to his credit in the books of the Fund does not exceed two thousand rupees, the

A payment from Government or Railway Provident Fund on death of subscriber or depositor.

officer or person whose duty it is to make payment of such sum may pay it as follows:—

(a) he may pay it to any person entitled to receive it according to the rules of the Fund, or, in the absence of any rule of the Fund to the contrary, to any person nominated in writing by the deceased subscriber or depositor to receive it;

(b) in any case not hereinbefore provided for, he may pay it to any person appearing to him to be entitled to receive it.

(2) The provisions of sub-section (1) shall apply to any such sum which, at the commencement of this Act, stands to the credit of any subscriber or depositor already deceased.

(3) Nothing in this section shall affect the validity of the rules of any Fund in so far as such rules may provide for the disposal of sums exceeding two thousand rupees.

Accounts.

14. All sums received from depositors will be credited and all sums withdrawn will be charged in transfer to the Examiner of Accounts, State Railway Stores, in whose books the transactions of the whole Fund will be recorded.

15. The accounts of each depositor will be posted in a ledger. Every account in this ledger will receive a distinct number. The number so given to the depositors' accounts will be consecutive. When a new depositor is admitted, the Examiner, State Railway Stores, will, on reference, notify to the Examiner concerned, the number to be given to his account, and this number will be quoted against all further deposits, and all withdrawals in the statements prescribed in rules 18 and 19. A depositor's number will not be altered, nor will the numbers of closed accounts be given to new depositors. In the event of the depositor's transfer, a certificate should be forwarded to the accounts officer of the Province or Railway to which he is transferred, showing the number given to the depositor's account, the amount contributed by him

during the last four months of his service prior to transfer, and the sum, if any, withdrawn under rule 7 which remains to be compulsorily recovered.

16. As soon as possible after the accounts of the year have been finally closed, the Examiner, State Railway Stores, will make up each depositor's account, with *interest, to March 31st*, and will *send him a statement* of his account, through the Examiner in whose account his last subscription was received. Depositors are required to satisfy themselves as to the correctness of these statements, and unless errors in them are brought to the notice of the Examiner, State Railway Stores, *within one month from the date of their receipt*, Government will not be responsible for any sums not thus acknowledged.

17. Any depositor may, once in the official year, but not oftener, receive, on application to the Examiner, State Railway Stores, a copy of his account for the last official year, and for so many months of the current year as may have been posted and agreed with the accounts of the Department.

18. The Examiner of the Province or Railway will send a statement in Public Works Department Form No. 82A, so as to reach the Examiner, State Railway Stores, not later than the 15th of the month following that to which the transactions relate. This statement will give in detail the contributions realized by him in the previous month and will contain (1) the dates of receipts; (2) the number of the depositors' accounts; (3) names and official designations of the depositors; (4) the amounts paid as salary from which the contribution is made; and (5) amount of deposits.

19. The Examiner will similarly forward a monthly statement of withdrawals in Public Works Department Form No. 82B. The statement will give the following particulars:—(1) dates of payments; (2) numbers of depositor's accounts; (3) names and official designations;

(4) amounts paid; (5) number and date of the orders of the Local Government or Administration for payment as prescribed in rule 7. The payees' receipts must accompany the statement. For numbers of accounts, see rule 15.

20. When the Examiner who at the time is charged with the receipt of the deposits receives notice that a depositor has been permitted to retire, or of any other circumstance that will necessitate the closing of an account, he will submit to the Examiner of Accounts, State Railway Stores, a statement of the recoveries made subsequent to those recorded in the last Schedule sent to the Examiner, State Railway Stores, certifying them to agree with the debits and credits in his accounts (or submitting such certificate of any other Examiner in whose accounts they were included), and will apply for an order for payment of interest and principal (see rule 12). The account will be made up in advance by the Examiner of Accounts, State Railway Stores, and issued with an order directing the debit.

21. The amount of interest to be added to the balance of the Fund will be calculated each year by the Examiner of Accounts, State Railway Stores, who will credit the amount to the Fund by debit to Civil Department in his exchange account with the Comptroller, India Treasuries. This transaction must include the debit on account of interest paid during the year on closed accounts, which, during the currency of the year, is debited to the Fund itself.

Rules relating to deposits placed on a sterling basis.

22. The following rules were issued in Government of India, Public Works Department, Resolution No. 2098 G., dated 17th November 1895, under which certain depositors are permitted to exercise the option of having their deposits kept on a sterling basis:—

I.—All members of the Fund appointed in England and all others who declare their

present intention of retiring to Europe or the Colonies, and whose claim, on those grounds, may be sanctioned or admitted by the head of the administration, are given the option of having their Provident Fund accounts kept either on a rupee or on a sterling basis. This option had to be exercised once for all in the case of existing members on duty, or on privilege leave, or on leave in India of any kind, within six months of the date of the above Resolution.

In the case of officers, whether on duty or on leave other than privilege leave, out of India, when the Resolution issued, the option had to be exercised within eight months of the date of the Resolution.

Future entrants of the Fund exercise subject to the same condition as to appointment or special sanction, a similar option as between a rupee and sterling basis within six months of joining the Fund.

The interest allowed on deposits converted or placed on a sterling basis, is 3 instead of 4 *per cent. per annum*, as previously allowed on rupee deposits. The conversion of amounts at the credit of existing members was ordered to be carried out in the month in which the election for the sterling basis took place, at the average rate of exchange obtained by the Secretary of State on his remittances for the month; or, if there were no remittances, at the Bank of Bengal's quotations for demand bills; and in the

case of future deposits the conversion is carried out once a year, at the average rate of exchange for the year similarly calculated.

II.—All existing members of the Fund on the date of the above Resolution who, under the first option, elected to have their accounts kept on a sterling basis, were given the further option of having their accounts recalculated on the hypothesis that the deposits were converted into sterling in the year in which they were paid into the Fund at the average rate of exchange obtained by the Secretary of State on his remittances for the year, and that compound interest at the reduced rate of 3 *per cent. per annum* on these converted amounts was allowed.

III.—Unless the option for sterling is declared under rules I and II, depositors will have no claim to repayment except upon a purely rupee basis.

23. Temporary withdrawals from the Fund and refunds (under rules 7 and 9) will be dealt with in rupees in the first instance, the conversion into sterling being made at the end of each year at the average rate of exchange for the year, in the same way as the ordinary subscriptions are dealt with.

24. When an account is to be closed during the course of a year, the deposits will be converted at the average rate of the completed months of the year in which the account is closed.

25. To regulate the payment on the final closing of the account of a depositor who has elected to have his accounts kept on a sterling basis, a *subsidiary* sterling account will be *maintained for him in addition to the* Ledger account referred to in rule 15. The depositor

who has his accounts kept in sterling will have no access to, and no information about, the rupee account.

26. When a sterling account has been closed and the balance due ascertained, the Comptroller General can, if the depositor wishes for a draft on London, obtain one for him through the Bank of Bengal, or if he wishes to be paid in rupees, he can be so paid at the buying rate for demand drafts in London of the day on which the depositor's account is closed and interest ceases to be paid; the rate applicable will be ascertained from the Comptroller General.

Temporary Engineers.

27. Temporary Engineers employed in the Public Works Department who are not attached to open lines of State Railways, may, at their option, subscribe to the Civil Engineers' Provident Fund on the same conditions as permanent pensionable officers, so far as those conditions are applicable. Having, however, once joined the Fund during a continuous period of service, they must continue to subscribe and be subject to its general rules during the continuance of that period.

APPENDIX 4.

The Government Servants' Conduct Rules.

1. In these rules,—

(a) "Government servant" includes every person holding or exercising any civil office other than a menial office, under the Government;

Interpretation.

(b) "Native of India" means a person of unmixed Asiatic descent permanently resident in India.

2. A Government servant may not, without the previous sanction of the Government of India, directly or indirectly accept, either on his own behalf or in behalf of any other person, any gift, gratuity or reward or any promise of a gift, gratuity or reward, from any Native of India.

Gifts.

The head of a Government or Administration or a Political Officer may accept from any Native Prince or Chief a ceremonial gift which is deposited in the Government Toshakhana and for which a return present is made at the Government expense. Any Government servant may accept a complimentary present of flowers or fruit or similar articles of trifling value. The practice of giving such presents should however be discouraged.

When a gift of substantial value cannot be refused without giving offence, it should, unless the Government of India by special order otherwise direct, be delivered up to the Government.

3. A Government servant may not, without the previous sanction of the Government of India, receive any complimentary or valedictory address, accept any testimonial presented to him, or attend any public meeting or entertainment held in his honour; nor may he take part in any similar acknowledgment of the

Public demonstrations in honour of Government servants.

services of any other Government servant, or of any person who has recently quitted the service of Government.

The rule admits of the following exceptions:—

(*a*) The Head of any Government or Administration may receive an address.

(*b*) At the request of any public body a Government servant may sit for a portrait, bust or statue not intended for presentation to him.

(*c*) A Government servant may take part in the raising of funds to be expended, in recognition of the services of another Government servant, on the foundation of a scholarship or other public or charitable object, or on the execution of any portrait, bust or statue not intended for presentation to such other Government servant. He may not, however, solicit subscriptions for the purpose.

(*d*) A Government servant may take part in a private farewell entertainment, attended only by personal friends, as a mark of regard to himself when retiring from the service or quitting a district or station, or to another Government servant in similar circumstances.

Application of rules 2 and 3 to medical officers.

4. Subject to the departmental rules governing the question, a medical officer may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services.

Subscriptions.

5. A Government servant may not, without the previous sanction of the Local Government, ask for or accept from any Native Prince or Chief, or the agent of any Native Prince or Chief any subscription or other pecuniary assistance in pursuance of any object whatsoever.

General Rules.

6. Government servants may not enter into any pecuniary arrangement for the resignation by one of them of any office under the Government for the benefit of the others. Should this rule be infringed any nomination or appointment consequent upon such resignation will be cancelled and such parties to the arrangement as are still in the service will be suspended, pending the orders of the Secretary of State or of the Government, as the case may be.

Purchase of resignation.

7. A gazetted officer may not lend money to any person possessing land within the local limits of his authority, nor may he, except in the ordinary course of business with a Joint Stock Bank or a firm of standing, borrow money from or otherwise place himself under a pecuniary obligation to any person subject to his official authority, or residing, possessing land or carrying on business within the local limits of such authority.

Lending and borrowing.

When a gazetted officer is appointed or transferred to a post of such a nature that a person from whom he has borrowed money or to whom he has otherwise placed himself under a pecuniary obligation will be subject to his official authority, or will reside, possess immoveable property or carry on business within the local limits of such authority, he must forthwith declare the circumstances to the Government through the usual channel.

The orders contained in this paragraph apply also to non-gazetted officers, but in the case of the latter they may be relaxed in exceptional cases at the discretion of the head of their office. Non-gazetted officers should make the report referred to in sub-paragraph 2 to the head of their office.

8. When a Government servant, other than a Native of India, wishes to buy from or sell to any Native of India residing, possessing immoveable property, or carry-

Buying and selling houses and other valuable property.

ing on business within the station, district or other local limits for which he is appointed, any house, elephant, horse, carriage or other valuable thing, he must declare his intention, with a full statement of the circumstances and the price offered or demanded, as the case may be, to the Government, or if he is about to quit the said station, district or other limits, to the Commissioner or other local officer or authority (if any) to whom he is immediately subordinate. When such a declaration has been made, the Commissioner or other local officer or authority may either sanction the transaction or report the matter to Government for orders. These orders do not apply to any transaction conducted in good faith with a regular dealer.

A Government servant, who is about to quit the station, district or other local limits for which he has been appointed, may without reference to any authority dispose of his furniture, household goods, live-stock and the like either by circulating lists thereof among the community generally or by causing them to be sold by public auction.

Holding or acquiring immoveable property.

9. A Government servant, who is a member of the Indian Civil Service, or a military officer, may not hold or acquire any immoveable property within the territories of any Native Prince or Chief.

A Government servant who, not being a Native of India, is a member of the Indian Civil Service, or a military officer, or holds any office ordinarily held by members of the Indian Civil Service or by military officers, may not, directly or indirectly, hold or acquire any immoveable property within the Province in which he is employed or within any Province with the administration of which he is concerned, whether such employment or concern is permanent or temporary.

A Native of India who is a member of the Indian Civil Service, or holds any office ordinarily reserved for members of the Indian Civil Service, and any

Government servant belonging to the Provincial or Subordinate Civil Services may continue to hold any immoveable property actually held by him at the time of his entry into Government service, and may thereafter acquire any immoveable property by succession, inheritance or bequest, or, with the previous sanction of the Local Government, by purchase or gift.

He will however be liable to be debarred from employment within the district or other local limits within which such immoveable property is situated.

Any Government servant may hold or acquire immoveable property in good faith for the purpose of residence.

Control over immoveable property held or acquired by Government servant.

10. Every Government servant or candidate for Government service must make to the Government, through the usual channel, a declaration of all immoveable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with, or in any way dependent upon, him.

Such declaration should state the district within which, or the Native Prince or Chief within whose territories, the property is situated, and should give such further information as the Government may, by general or special order, require.

Investments other than those in immoveable property.

11. A Government servant may not make any investment, other than an investment in immoveable property permitted by rule 9, which gives him a private interest in matters with which his public duties are connected.

Subject to this condition he may hold or acquire shares in any Company, including a mining or agricultural company, which has for its object the development of the resources of the country ; but he will not be employed in any district in which the operations of any such Company are conducted.

Speculation.

12. A Government servant may not speculate in investments.

In applying this general rule, the purchase of a grant of land supposed to contain minerals with the object of disposing of it to Companies, and the habitual purchase and sale of securities of notoriously fluctuating value, will be treated as speculation in investments.

Promotion and management of Companies.

13. A gazetted officer, whether on leave or in active service, may not, without the special sanction of the Secretary of State, take part in the promotion, registration or management of any Bank or other Company.

This rule does not apply to any Government servant who, with the sanction of the Government of India, enters into the service of a Railway Company working a concession granted by the Government, or to the management by a Government servant of any association established and conducted in good faith for the purpose of mutual supply and not for profit, when such management does not interfere with his public duties or (subject to the same condition) to any Government servant who takes part in the management of a co-operative credit society registered under Act X of 1904.

Solicitors to the Government at Calcutta, Madras or Bombay, Government Pleaders, Crown Prosecutors, Diocesan Registrars and Coroners, may serve as Directors of a Bank or other Company if such service does not interfere with their public duties and the interests of the Bank or Company are not opposed to those of the Government.

Private trade or employment.

14. A Government servant may not, without the previous sanction of the Local Government, engage in any trade or undertake any employment, other than his public duties.

A Government servant may undertake occasional work of a literary or artistic character, provided that his public duties do not suffer thereby; but the Government may, in its discretion, at any time forbid him to undertake or require him to abandon any employment which in its opinion is undersirable.

Insolvency and habitual indebtedness.

15. (*1*) When a Government servant is adjudged or declared an insolvent, or when one moiety of the salary of such Government servant is constantly being attached, has been continuously under attachment for a period exceeding two years, or is attached for a sum which, in ordinary circumstances, cannot be repaid within a period of two years, he will be considered liable to dismissal.

(*2*) When such Government servant is not liable to dismissal otherwise than by or with the sanction of the Secretary of State the matter must, if he is declared insolvent, and may, if a moiety of his salary is attached, be reported to the Secretary of State, pending the receipt of whose orders he will be suspended from the service.

(*3*) In the case of any other Government servant, the matter should be reported to the Local Government or to such authority subordinate to the Government as may, by general or special order, be directed.

(*4*) When a moiety of an officer's salary is attached the report should show what is the proportion of the debts to the salary; how far they detract from the debtor's efficiency as a Government servant; whether the debtor's position is irretrievable; and whether, in the circumstances of the case, it is desirable to retain him in the post occupied by him when the matter was brought to notice, or in any post under the Government.

(*5*) In every case under this rule, the burden of proving that the insolvency or indebtedness is the result of circumstances which, with the exercise of

ordinary diligence, the debtor could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, will be upon the debtor.

16. A Government servant may not, unless generally or specially empowered by the Local Government in this behalf, communicate directly or indirectly to Government servants belonging to other Departments, or to non-official persons, or to the Press, any document or information which has come into his possession in the course of his public duties, or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

Communication of official documents or information.

17. A Government servant may not, without the previous sanction of the Local Government, become the proprietor in whole or in part, or conduct or participate in the editing or management, of any newspaper or other periodical publication.

Connection with Press.

Such sanction will be given only in the case of a newspaper or publication mainly devoted to matters not of a political character, and may at any time, in the discretion of the Local Government, be withdrawn.

18. Subject to the provisions of rule 16, a Government servant may contribute anonymously to the press, but must confine himself within the limits of temperate and reasonable discussion; and, if his connection with the press is contrary to the public interest, the Local Government may withdraw his liberty to contribute. When there is room for doubt whether the connection of any Government servant with the press is or is not contrary to the public interest, the matter should be referred to the Governor General in Council for orders.

Nothing in this rule will limit or otherwise affect the operation of any Army Regulations for the time being in force relating to the same subject.

General Rules.

Criticism of Government.

19. A Government servant may not convey to the public in his own name, whether in writing or in a speech or otherwise, any opinion upon any principle approved or action taken by the Government, or upon any matter relating to the policy of the Government which is, or is likely to become, the subject of public discussion.

Political agitations and meetings.

20. A Government servant may not take part in, or subscribe in aid of, any political movement in India or relating in Indian affairs. Nor may he attend any political meeting his presence at which is likely to be misconstrued or to impair his public usefulness. When there is room for doubt whether any action which a Government servant proposes to take will contravene the provisions of this rule, he should refer the matter for orders to the Local Government to which, or the Government servant to whom, he is immediately subordinate.

Vindication of acts and character of Government servant as such.

21. A Government servant may not, without the previous sanction of the Local Government, have recourse to any Court or to the press for the vindication of his public acts or character from deafmatory attacks. In granting sanction to the recourse to a Court the Local Government will in each case decide whether it will itself bear the costs of the proceedings, or whether the Government servant shall institute the proceedings at his own expense, and, if so, whether in the event of a decision in his favour, the Government shall re-imburse him to the extent of the whole or any part of the costs.

Nothing in this rule will limit or otherwise affect the right of any Government servant to vindicate his private acts or character.

APPENDIX 5.

Regulations for the Instruction at Chatham of Royal Engineer Officers serving in India.

Obligatory Course.

1. Every officer of Royal Engineers below the rank of Lieutenant-Colonel, who has not given notice of his intention to revert to Imperial service (see next paragraph), will be required, as soon as may be convenient after he has completed ten years' Indian service, to join the School of Military Engineering at Chatham, so that he may become acquainted with the progress made in military science and engineering, and qualify himself for promotion in his corps.

2. The number of such officers who will be appointed to the School of Military Engineering in any one year will not exceed 15. They will be selected by the Government of India. Every officer who has attended this course will be expected to complete a further period of three years' Indian service before reverting to the Imperial establishment.

Instruction.

3. The course of instruction will last about six months commencing on or about the 20th of March, divided into two periods which will be devoted to obligatory and optional subjects, and will be arranged in accordance with the syllabus shown in paragraph 5. Officers belonging to the Survey of India Department will not be required to join at Chatham before the 1st May.

4. Selected officers of each class will be called upon to furnish reports, during the period of the optional courses, regarding the latest advances in European Engineering practice in the particular subjects with which they are best acquainted, and special facilities will accordingly be afforded them for visiting works, manufactures, etc. The subjects of these reports will be selected by the Government of India.

Instruction.

5. The courses of instruction will be as follows:—

Obligatory—

	Days.	
Survey	10	*
Lithography	5	*
Electricity	25	*
Field works	15	
Tactics	15	
Construction	20†	
TOTAL .	90	

Optional—

Preparation for examination in the subjects specified in King's Regulations, paragraph 1172 (*c*) and (*d*) ‡ or paragraph 1196 .	25	
Any special subject selected by an officer; or on which he may be required to report—(*Vide* paragraph 4 above)	65	
	90	
Total, including Sundays and holidays .	180§	

* Survey officers who do not attend these courses will be instructed in these or other optional subjects for an equal period at the close of the optional course.

† [illegible]

ceeded.

6. At the end of the course each officer will be specially reported on by the Commandant.

NOTE.—*Instruction in India of officers, who are in Civil employment, after completion of the Chatham course.*

On return to India from this course at Chatham all officers in civil employ will be posted for four months for practical military training in either the Military Works Services or the Sappers and Miners or the Indian Submarine [illegible] which [illegible] ers of [illegible] to his [illegible] on his [illegible]

Estimation of the period of the course for pension, leave, furlough, etc.

7. An officer serving in India who is appointed to the course will, unless leave is specially granted to him, be regarded as being on military duty from the date of quitting his station to the date of his return to his permanent appointment in India.

The whole period passed on duty will reckon as service for Indian pension and furlough; but not for privilege leave though it will not interrupt privilege leave already earned.

In the case of an officer who is appointed to the school while on leave the period of duty will commence from the date on which he joins at Chatham.

Grant of leave, furlough, etc.

8. An officer who is not in civil employ may, on obtaining the assent of the Lieutenant-General of his Command, be granted leave on the termination of the course of instruction or, if on leave when appointed, be allowed to avail himself of any unexpired portion of that leave.

Privilege leave may be taken either—

(a) between the date of giving over charge in India and joining at Chatham, or

(b) between the date of leaving Chatham and embarking in England for India.

An officer in civil employ will not be allowed leave at the completion of the course, except casual leave pending arrangements being made for his passage to India.

Passages.

9. An officer who is appointed to attend the course will receive free passage, or travelling allowance in lieu,

under the Indian and War Office Regulations, from his station to and from Chatham as follows :—

If in *India and on duty or if returning* to India immediately after the completion of the course, without an intervening period of leave other than casual leave.	Free passage by land and by sea.
If on leave when appointed or if he proceeds on leave on the completion of the course.	*Nil.*

Officers receiving a free passage by sea will be considered to have, jointly with the officers of the Ordnance Department proceeding to England on duty for classes of instruction or on deputation, the first claim on non-entitled passages for their wives and families.

Pay.

10. Officers appointed to the course will receive pay as follows :—

(i) From date of relief to embarkation, and from disembarkation, on return, to date of joining appointment.	Indian regimental pay and allowances of rank.
(ii) For the periods of the voyages, when travelling on duty.	English pay and Engineer pay of rank.
(iii) After arrival in England ; and at the School of Military Engineering while under instruction, and pending embarkation for India.	As for (ii), with allowances for quarters, servants fuel and light, and travelling allowances for the inspection of works, etc , when admissible under the War Office Regulations.

Voluntary courses at Chatham for Indian officers on leave in England.

11. Officers not above the rank of Major on leave in England may be allowed to attend a course of instruction at the School of Military Engineering with a view to qualifying for promotion. Officers will be called upon to present themselves at the next examination after the conclusion of the period of instruction.

12. A limited number of officers not above the rank of Major may be allowed, while on leave from India, to go through special courses of instruction in the following subjects:—

(*a*) Steam and mechanical engineering.
(*b*) Electrical engineering and demolitions.
(*c*) Reconnaissance.
(*d*) Astronomy.
(*e*) Military engineering.
(*f*) Photography.
(*g*) Construction.

Part I.—Applied mechanics, details of building and building materials.

Part II.—Sanitary engineering and routine.

13. No officer will ordinarily be allowed to undertake a course of instruction which cannot be completed without an extension of his leave; and the period spent under instruction will not be counted as duty.

14. Application for permission to attend any course of instruction should be addressed to the Under Secretary of State for India at least five weeks before the course begins.

15. An officer will be required to obtain from the Commandant a certificate that he has made good use of his time while under instruction.

16. On the completion of any of the above courses the lodging allowance, admissible under the allowance

under the Indian and War Office Regulations, from his station to and from Chatham as follows :—

If in India and on duty or if returning to India immediately after the completion of the course, without an intervening period of leave other than casual leave.	Free passage by land and by sea.
If on leave when appointed or if he proceeds on leave on the completion of the course.	*Nil.*

Officers receiving a free passage by sea will be considered to have, jointly with the officers of the Ordnance Department proceeding to England on duty for classes of instruction or on deputation, the first claim on non-entitled passages for their wives and families.

Pay.

10. Officers appointed to the course will receive pay as follows :—

(i) From date of relief to embarkation, and from disembarkation, on return, to date of joining appointment.	Indian regimental pay and allowances of rank.
(ii) For the periods of the voyages, when travelling on duty.	English pay and Engineer pay of rank.
(iii) After arrival in England; and at the School of Military Engineering while under instruction, and pending embarkation for India.	As for (ii), with allowances for quarters, servants fuel and light, and travelling allowances for the inspection of works, etc, when admissible under the War Office Regulations.

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(*a*) Steam and mechanical engineering.
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(*e*) Military engineering.
(*f*) Photography.
(*g*) Construction.

Part I.—Applied mechanics, details of building and building materials.

Part II.—Sanitary engineering and routine.

13. No officer will ordinarily be allowed to undertake a course of instruction which cannot be completed without an extension of his leave; and the period spent under instruction will not be counted as duty.

14. Application for permission to attend any course of instruction should be addressed to the Under Secretary of State for India at least five weeks before the course begins.

15. An officer will be required to obtain from the Commandant a certificate that he has made good use of his time while under instruction.

16. On the completion of any of the above courses the lodging allowance, admissible under the allowance

regulations, will be granted to any officer who produces a certificate of having passed for promotion under paragraph 11, or through a course under paragraph 12. No other allowance will be granted in addition to leave pay.

17. Travelling expenses on the War Office scale will be allowed for any journey ordered to be undertaken in connection with a course, but no travelling expenses incurred in joining or quitting the School of Military Engineering will be recoverable.

APPENDIX 6.

Rules relating to Officers and Subordinates when employed with an Army in the field.

1. The following is the scale of rank for precedence to officers and subordinates of the Public Works Department employed with an army in the field:—

Relative Military rank	Engineering.	Railway Revenue Establishment.
	SUPERIOR ESTABLISHMENT (EUROPEAN).	
Lieutenant-Colonel .	Chief and Superintending Engineers.	Officers in class I (grades I—III) and above.
Major . . .	Executive Engineers of all grades of over 20 years' service.	Officers in class II (grades I—IV) of over 20 years' service.
Captain . . .	Executive Engineers of all grades of under 20 years' service, and Assistant Engineers of all grades of over 11 years' service.	Officers in class II (grades I—IV) of under 20 years' service, and officers in class III (grades I—IV) of over 11 years' service.
Lieutenant . . .	Assistant Engineers of all grades of under 11 years' service, and Apprentices.	Officers in class III (grades I—IV) of under 11 years' service.
	SUBORDINATE ESTABLISHMENT (EUROPEAN).	
Deputy Commissary .	Sub-Engineers, 1st grade (Rs. 400 *per mensem*).	Revenue Subordinates drawing Rs 400 *per mensem* and above.
Assistant Commissary .	Sub-Engineers, 2nd grade (Rs 300 *per mensem*).	Revenue Subordinates drawing pay from Rs. 300 to Rs. 399 *per mensem*.
Conductor . .	Sub-Engineers, 3rd grade (Rs. 250 *per mensem*).	Revenue Subordinates drawing pay from Rs. 250 to Rs. 299 *per mensem*.
Sub-Conductor . .	Supervisors, 1st and 2nd grades (Rs. 200 and Rs. 150 *per mensem*).	Revenue Subordinates drawing pay from Rs. 150 to Rs. 249 *per mensem*.
Sergeant . . .	Overseers, 1st, 2nd and 3rd grades (Rs. 100, Rs. 80 and Rs. 60 *per mensem*.)	Revenue Subordinates drawing pay from Rs. 60 to Rs. 149 *per mensem*.

Rank for precedence.

Relative Military rank	Engineering.	Railway Revenue Establishment.
	NATIVES.	
Subadar . . .	Sub-Engineers . . .	Revenue Subordinates drawing Rs 250 and over *per mensem.*
Jemadar . . .	Supervisors . . .	Revenue Subordinates drawing pay from Rs. 150 to Rs. 249 *per mensem.*
Havildar . . .	Overseers	Revenue Subordinates drawing pay from Rs. 50 to Rs. 149 *per mensem.*

2. The rank herein assigned does not give departmental officers any disciplinary powers whatever over soldiers, but carries with it all the privileges and advantages of that rank under the rules in force at the time, including—

Wound pensions;
Family pensions, in case of death in, or caused by, the service;
Grant of medals;
Compensation for loss of baggage, etc.

3. The scale of wound pensions for civil officials employed with an army in the field will be in accordance with that laid down in paragraph 730, Civil Service Regulations, 4th Edition, *viz.* :—

To an officer whose salary is					The gratuity or pension admissible to	
					Rs.	
Below	Rs.	16	a month		...	a Sepoy.
Not less than	"	16	"	and less than	25	a Naik.
"	"	25	"	"	50	a Havildar.
"	"	50	"	"	100	a Jemadar.
"	"	100	"	"	200	a Subadar.
"	"	200	"	"	300	a Second-Lieutenant.
"	"	300	"	"	500	a Lieutenant of more than three years' service.
"	"	500	"	"	1,000	a Captain.
"	"	1,000	"	"	1,500	a Major.
"	"	1,500	"	"	2,000	a Lieutenant-Colonel.
"	"	2,000	"	"	2,500	a Colonel.
"	"	2,500	"	"	...	a Major-General.

Wound pensions, etc.

4. The wound and family pensions of native civil officers are fixed in rupees as follows:—

An officer whose salary is	Wound pension.	FAMILY PENSION.				Maximum amount of pension admissible.
		INTERMEDIATE RATE.		HIGHEST RATE.		
		For widow.	For each child.	For widow	For each child.	
	Rs	Rs.	Rs	Rs.	Rs.	
An officer whose salary is—						
Below Rs 16 a month	The rates are determined in accordance with Army Regulations, India, Volume I, officers ranking as in paragraph 3 above.					
" " 16 " or upwards						
" " 25 " "						
" " 50 " "						
" " 100 " "						
" " 200 " "	80	60	12	80	16	Half the salary of the officer.
" " 500 " "	1:0	90	18	120	24	
" " 1,000 " "	240	120	24	180	36	
" " 1,500 " "	300	150	30	225	45	
" " 2,0.0 " "	360	1·0	36	270	54	
" " 2,500 " "	420	210	42	315	[illegible]	

5. The wound pensions of Civilians can be drawn in England only when the recipients are drawing furlough pay or pension from the India Office.

6. Family pensions and gratuities in case of death in, or caused by, the service will be calculated according to the rules in paragraph 770, Army Regulations, India, Volume I, relative rank for this purpose, as for fixing the amount of wound pensions being determined by pay, and *not by departmental rank*, and, in the case of gratuities, the amount being that laid down for regimental, not a staff, officer. The sterling rates of

pension and gratuity will be converted into rupees as in the case of military officers. The pensions will be drawn in sterling only when the recipients are domiciled in the United Kingdom or the Colonies.

7. Medals will be granted under the rules in force for the army in general.

8. Compensation for loss of baggage, etc., will be granted as occasion arises on the merits of each case.

9. A uniform will be worn by superior officers, and will be the "Army Departmental Field Service (khaki) uniform," with badges of rank on the shoulder and brass letters "Works" for Public Works Department.

10. The rank hereby conferred will entitle the officers concerned to take their place on mixed Committees with officers of the regular forces, according to date of commission, subject to the protection of King's Regulations, Section VI, paragraph 120, and to be saluted by the Rank and File.

11. Europeans of the subordinate class will wear the ordinary field service (khaki) uniform of British Infantry, with letters on the shoulders as in the case of officers. Natives of the subordinate class will wear the ordinary khaki uniform of Native Infantry with letters as for officers; those ranking as native officers will wear the badges of rank as for native officers.

12. Officers holding commissions as volunteers will not take that rank on service, but the rank conferred by their departmental standing.

Uniform of Officers and Subordinates of Civil Departments on field service.

Officers ranking with Commissioned Officers in the Army.

13. *Great Coat.*—Grey milled cloth double breasted, to reach within a foot of the ground, stand and fall collar, 4½" deep, with a fly to cover the band of the

Uniform of Officers and Subordinates of Civil Departments on field service.

cape when buttoned on. Loose round cuffs, 6″ deep. Two pockets with flaps at the waist in front, 2 opening behind on the side seams with pointed flaps 11″ long; a pocket inside the left breast. A slit in the left side for hilt of sword to pass through. An opening behind 19″ long with a fly, two rows of buttons down the front, 6 in each row, the top buttons 6″ apart, the bottom ones 4″, 3 buttons on each skirt-flap, the centre one to close the pocket; 4 small buttons at the opening behind, and 5 flat buttons under the fly at the collar. A cloth backstrap attached to the top button of the skirt-flap to confine the coat at the waist; 2 hooks and eyes to the collar and a black leather strap and buckle on the cape. Lining of coat and cape to be of a grey colour.

Coat.—Khaki-drill, or serge, patrol jacket, shape and cut the same length, but rather loose; double patch pocket with pointed flaps on each side of breast outside (hole and button in centre in flap), the underneath pockets rather loose, the upper ones more so, with a box pleat down the centre, left open so as to admit of expansion. The pockets, which are slightly rounded off at the bottom, to be 6½″ deep, and 6½″ broad at the top (outside measurement with centre pleat closed). The top edge of the flap of the breast pockets will be on a line one inch below the second button. Two pleats about 3″ long on each side of neck in front running slightly diagonally from collar seam in the direction of arm hole, also two pleats underneath the breast pockets, to give shape to the waist and fulness to breast. Five holes and small buttons down the front. The back having a yoke sufficiently wide to cover shoulder seams ending under the shoulder straps, and not too deep. *Sleeves* cut plain but rather loose, with pointed cuffs, 5″ high. Three small pleats on sleeve immediately above the cuff, one in the centre of chevron, and one on each side. Buttons on pocket flaps. *Waist-belt* cut to fit the waist, 2″ wide put on inside, but sewn

Uniform of Officers and Subordinates of Civil Departments on field service.

through to the outside. *Shoulder-straps* of same material as the coat, with badges of rank corresponding with the relative army rank of the officer. For all officers whose duties require them to be mounted, the coat to have two slits up each side, of sufficient depth to suit the height of the wearer.

Collars.—For all ranks. Of the same material as the coat, cut square in front, and about 1¾" high, fastening with two hooks and eyes, having a small stock of same material sewn on underneath. A tab of green cloth, 2½" long and 1¼" wide, pointed at the outer end, sewn on to each side of the collar meeting at the fastening; a loop of black russia tracing down the centre of this tab, with a gold stud at the end near the point.

(NOTE.—Medals will not be worn, but only the ribbons on a bar.)

*Trousers.**—Khaki serge or drill (when khaki overalls are worn, black *leather* straps will be used).

*Putties.**—Woollen, khaki.

*Boots**.—Shooting.

Spurs.—As worn by corresponding ranks in the army.

Helmet.—As worn by officers of the army, with khaki cover, zinc button, covered with khaki; and leather chin-strap by officers whose duties required them to be mounted.

Cap.—Khaki serge or pashmina, Austrian pattern.

Sword.—Army pattern for officers.

Scabbard.—Wooden, covered with leather.

* If preferred, officers whose duties required them to be mounted may wear in lieu pantaloons of brown cord with high boots of brown leather.

Sword-belt.—Sam Browne pattern of brown leather with two slings for dismounted, and a frog for mounted, officers The sword will be worn outside the coat by all officers.

Uniform of Officers and Subordinates of Civil Departments on field service.

Sword-knot.—Brown leather, flat strap and tassel.

Revolver.—In brown leather case on sword-belt in rear of right hip.

Havresack. } As for officers of the army.
Water-bottle. }

Subordinates whose relative rank is below that of Army Commissioned Officers.

14. *Great Coat and Cape.*—Staff grey cloth single breasted, to reach within a foot of the ground. Stand and fall collar 4½" deep without a fly to cover the band of the cape when buttoned on. Sleeve without cuff to be lined with brown linen, one inside pocket on the left breast, a slit in the left side for hilt of sword to pass through, 5 large gilt buttons down the front 5" apart, one flat iron button at the collar seam to fasten the cape, one hook and eye at collar, and one on the cape. Body of the coat lined half-way down with black shalloon, 3 small gilt buttons down the front of the cape, a cloth tab on the cape with button hole to fasten down the cape to the back of the coat at centre of waist, with a flat iron button.

O. R. great coats for men of the Infantry, same shape and make.

Materials grey cloth O. R. body lined with white serge, sleeve, unlined, buttons to be brass.

Coat.—Same as described above for officers, but the "yoke" and sleeve buttons may be omitted. The following points must be adhered to:—

(*a*) looseness round the shoulders and chest;

(*b*) the waist must be drawn in by an inside belt or otherwise;

(*c*) the position and side of the pockets, and that they be on both sides; and

(*d*) that the right-hand pocket be a double one, the inner portion of which is to be used

for holding the "first dressing" on field service.

The collar will not have the green tab, but distinctive letters on shoulder-straps as on officer's coat will be worn.

Trousers.—Khaki drill.

Helmet.
Cap. } As described above for officers.

Boots.—Ankle.

Putties.—Woollen, khaki.

Sword.
Scabbard.
Sword-belt.
Sword-knot. } As for Staff Sergeants of British Infantry.

Revolver.—In brown leather case, to be attached to brown leather belt, in rear of right hip.

Native Subordinates.

15. Will wear their field service clothing with plain khaki pagri or khaki cover to ordinary head-dress. Distinctive letters as on officer's coat will be worn on shoulder of field service coat, or on shoulder-straps.

APPENDIX 7.

Rules for regulating the purchase of books and newspapers or other periodical publications at the public expense.

General Rules.

RESOLUTION,—By the Government of India, Department of Finance and Commerce, No. 2980, Accounts and Finance / Stores, dated 25th August 1884.

RESOLUTION.—The rules for regulating the purchase of books and newspapers or other periodical publications at the public expense are now contained in various orders and circulars, some of which are of old date and apt to be overlooked. It has, therefore, been considered desirable to consolidate them, and the rules in the succeeding paragraphs should in future guide all such purchases.

2. These rules apply to books or newspapers purchased at the cost of the Imperial and Provincial Revenues and of Incorporated Local Funds, but not to those purchased on account of excluded Local Funds.

3. Books and newspapers or other periodical publications, whether published in or out of India, shall not be purchased or subscribed for at the public expense by any public officer without the previous sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate. Local

NOTE.—The supply, for official use, of newspapers and other periodical publications, whether published in or out of India, is regulated by the order, contained in Resolution by the Government of India in the Department of Finance and Commerce, No 5967, dated 1st November 1888, printed further on. This has been modified by Commerce and Industry Department Resolution No. 4465—4498-37, dated the 20th May 1907.

General Rules.

Governments and Departments of the Government of India may, however, delegate to such Heads of Departments and other officers under them, as they may select, the power to purchase books and newspapers or other periodical publications within the limits to be fixed by each.

4. * * * *
* * * *
* * * *
* * * *
* * * *

5. Books for the Educational Department should be obtained under the present rules and usage of the several Local Governments concerned.

6. The officers of the Account Department are enjoined to require proof of such sanction before admitting charges of this character.

7. Government does not undertake to supply books and newspapers indiscriminately, and supplies must be confined to what is found actually necessary for the public service independently of the desire of officers for improvement on subjects connected with their duties. Purchases of handbooks, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

8. Local Governments may sanction the purchase at the public expense of commentaries or annotations on Acts of the Legislature when they consider such purchase desirable in the interests of good administration. They should, however, carefully consider, in each case, whether such works should be purchased at the cost of the State, or whether they are not such as an officer should provide at his own expense in order to maintain his efficiency.

9. Directories and works of a cognate character can only be allowed under special circumstances where there

may be evident inconvenience to the public service if they are not at hand for reference.

10. Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India or the Local Governments. In such cases no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

The Indian Postal and Telegraph Guides are exceptions to this rule and should be obtained from Post and Telegraph Offices on cash payment by officials requiring them. The Government Telegraph Gazette should be obtained through the agency of the Superintendent of Stationery, Calcutta,* under the rules prescribed in Finance and Commerce Department Resolution No. 5967, *dated the 1st November 1888.*

*For Superintendent of Stationery now *read* Controller of Stationery, Stamps and Printing, wherever it appears in this Appendix.

Publications like the Madras and Bombay Army Lists† which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the Department concerned; or against the Superintendent of Stationery, Calcutta, when the publications are obtained through the agency of that officer under the rules prescribed in the Resolution in the Finance and Commerce Department, No. 5967, dated 1st November 1888.

† Separate Lists are no longer published.

General Rules.

11. Official publications* (other than Parliamentary papers) published in England should be procured by the Departments of the Government of India, and by the Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

* The following are not to be considered official publications:—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply).
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.
* * *

12. Parliamentary papers required for Departments and officers elsewhere than in the presidencies of Madras and Bombay will be supplied, as published by the Secretary of State, to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

13. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

14. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

15. Payments for books, newspapers, and periodicals procured from abroad should, by preference, be made in India, either through an agent or a bank on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the Local Accountant General and the accounting officers of the

General Rules.

Military and Public Works Departments, who should be responsible for the purchase of bills.

RESOLUTION,—By the Government of India, Department of Finance and Commerce, No. 5967, dated 1st November 1888.

Read again Financial Resolution No. 2980, dated the 25th August 1884, regulating the purchase of books and newspapers or other periodical publications at the public expense.

Read also the following papers regarding a proposal to entrust the Superintendent of Stationery with the duty of supplying books and newspapers required for public officers in each presidency:—

* * * *
* * * *

Under the Resolution of 25th August 1884 read above, books and newspapers or other periodical publications, whether published in or out of India, cannot be purchased or subscribed for at the public expense by any public officer without the previous sanction of the Local Government, or, in the case of officers under the Government of India, of the Department to which the officer is subordinate. It has been ascertained that the control exercised by the sanctioning authorities under the existing rules over expenditure on this account might be improved by an annual review of sanctions once given under a system by which information of the expenditure annually incurred can be periodically placed before the sanctioning authority. As the amount annually expended upon periodicals is large, it was considered that it would be advantageous if a single officer, namely, the Superintendent of Stationery in each presidency, were charged with the duty of—

(a) ordering newspapers and other periodical publications required;

(b) paying for them; and

(c) forwarding returns to the controlling authority showing the expenditure incurred.

General Rules.

11. Official publications* (other than Parliamentary papers) published in England should be procured by the Departments of the Government of India, and by the Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

* The following are not to be considered official publications:—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply).
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.
* * *

12. Parliamentary papers required for Departments and officers elsewhere than in the presidencies of Madras and Bombay will be supplied, as published by the Secretary of State, to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

13. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

14. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

15. Payments for books, newspapers, and periodicals procured from abroad should, by preference, be made in India, either through an agent or a bank on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the Local Accountant General and the accounting officers of the

what officer is required to do the work as long as there is an assurance that it is done. It seems, however, desirable to introduce the proposed arrangements in all the other Provinces and in the Departments of the Government of India, the objections which have been stated being due to misapprehension of the effect of the proposed change. It is hoped that the recital given above of the objects aimed at will remove any such misapprehension, and convince Local Governments that the change of system is adopted only to secure more efficient administration. His Excellency in Council accordingly directs that the system proposed shall be brought into operation from the 1st January 1889, and that, except in the case of English law reports and other legal publications required by the Legislative Department, no officer shall after that date subscribe or pay for any newspaper or periodical otherwise than through the Superintendent of Stationery, Calcutta, and that no such charges shall be passed by any account officers in any office contingent bills, save under the special orders of Government, which will be required and passed only under exceptional circumstances. The audit office will, of course, admit charges appearing after 1st January 1889 for a period of subscription contracted for before 1st January 1889.

2. If the Government of Madras adopts the system and entrusts the duties to the Financial Department of its Secretariat, the Chief Commissioner of Coorg should employ that agency under such rules as the Government of Madras may prescribe.

3 The Superintendent of Stationery, Calcutta, will discharge the duties in accordance with the following rules, which are also suggested for adoption by the other Governments :—

(i) Newspapers or other periodicals, whether published in or out of India, required for public officers may not be procured otherwise than through the agency of the Superintendent of Stationery, Calcutta. Every order

General Rules.

2. It was not proposed by this arrangement to interfere with the powers possessed by the authorities sanctioning expenditure, as the duty of the Superintendent would be merely to carry out orders conveyed to him; but it was considered that the new system would enable them to exercise a real and effective control over the expenditure.

3. The Departments of the Government of India and the Local Governments and Administrations were consulted on the subject, and from the replies received it appears that the Home, Revenue and Agricultural, *Foreign, Public Works and Military Departments*, the Governments of Bengal and the Punjab, and the Chief Commissioner of Assam* agree to the proposal. The Legislative Department accepts it so far as the supply of ordinary publications is concerned, existing arrangements being allowed to continue in respect to English law reports and other legal periodicals, which are not generally subscribed for. The Government of the North-Western Provinces and Oudh, † the Chief Commissioners of Burma ‡ and the Central Provinces, and the Resident at Hyderabad desire to assign the proposed duties to their own officers, and the Chief Commissioner of Coorg to the Superintendent of Stationery, Madras. The Government of Madras accepts the principle, but desires that the work should be entrusted to the Financial Department of the Secretariat and not to the Superintendent of Stationery. The Government of Bombay and the Chief Commissioner of Ajmere raise objections to adopting the system proposed.

* For Chief Commissioner of Assam, *read* Government of Eastern Bengal and Assam.

† For North-Western Provinces and Oudh *read* United Provinces of Agra and Oudh.

‡ For Chief Commissioner of Burma *read* Government of Burma.

RESOLUTION.—The Governor General in Council will not interfere with any arrangements which the Governments of Madras and Bombay may prefer; and indeed that suggested by Madras is practically identical with the one originally proposed. It is immaterial

what officer is required to do the work as long as there is an assurance that it is done. It seems, however, desirable to introduce the proposed arrangements in all the other Provinces and in the Departments of the Government of India, the objections which have been stated being due to misapprehension of the effect of the proposed change. It is hoped that the recital given above of the objects aimed at will remove any such misapprehension, and convince Local Governments that the change of system is adopted only to secure more efficient administration. His Excellency in [illegible] that the system proposed [illegible] ration from the 1st January [illegible] e case of English law reports [illegible] required by the Legislative [illegible] after that date subscribe or pay for any newspaper or periodical otherwise than through the Superintendent of Stationery, Calcutta, and that no such charges shall be passed by any account officers in any office contingent bills, save under the special orders of Government, which will be required and passed only under exceptional circumstances. The audit office will, of course, admit charges appearing after 1st January 1889 for a period of subscription contracted for before 1st January 1889.

2. If the Government of Madras adopts the system and entrusts the duties to the Financial Department of its Secretariat, the Chief Commissioner of Coorg should employ that agency under such rules as the Government of Madras may prescribe.

3. The Superintendent of Stationery, Calcutta, will discharge the duties in accordance with the following rules, which are also suggested for adoption by the other Governments :—

(i) Newspapers or other periodicals, whether published in or out of India, required for public officers may not be procured otherwise than through the agency of the Superintendent of Stationery, Calcutta. Every order

General Rules.

for them should be sent to him, and he will comply with the indent if it has been duly sanctioned by competent authority, causing the publications to be sent direct from the place of publication to the address of the indenting officer.

(ii) The Superintendent of Stationery will carry out at once all orders received direct from Local Governments and from Departments of the Government of India. In all other cases a copy of the sanction of the Local Government, or, in the case of officers under the Government of India, of the Department to which the officer is subordinate, must be sent to the Superintendent before the indent can be complied with. Except that the Superintendent will require such sanction, he will exercise no control, direct or indirect, over indents, for the necessity or propriety of which the sanctioning authority is alone responsible

(iii) The Superintendent of Stationery will furnish to each sanctioning authority, about September of each year, a statement of the names and number of copies of the publications supplied to each officer under its sanction showing the expenditure incurred. Unless he receives orders to discontinue any of the copies supplied, he will assume that the authority is continued for another year.

(iv) All charges will be paid by the Superintendent. He should be careful in subscribing for periodical publications to secure advance rates. He will also, under the *orders of the Comptroller General*, make arrangements for the distribution of the charges to the various sanctioning authorities concerned.

(v) In order to ascertain that the newspapers and periodicals paid for have reached their proper destination, the Superintendent of Stationery will issue an annual Circular enquiring from each office concerned whether the publications paid for have been duly and regularly received throughout the period subscribed for; and irregularities in supply should be brought to the notice of the Superintendent in due course.

(vi) The Superintendent will arrange as far as possible that the subscriptions paid by him should be for the calendar year. When a periodical or newspaper is ordered for the first time after the commencement of the year, the subscription should be arranged to be

for the rest of the year, and be renewed from the 1st of January.

(vii) The Comptroller General will arrange for a half-yearly audit of the Superintendent's purchase account, and prescribe the form in which it shall be maintained.

ORDER.—Ordered, that the foregoing Resolution be communicated to the Departments of the Government of India; to the Local Governments and Administrations; to the Comptroller and Auditor General; to the Comptroller of India Treasuries; to all Accountants General and Comptrollers; to the Heads of Departments under the Department of Finance and Commerce; and to the Superintendent of Stationery, Calcutta.

APPENDIX 8.

Instructions for the preparation of drawings for reproduction by Photozincography.

General Rules.

1. The drawings should be made on white smooth-surfaced paper, fresh tracing cloth, or best of all, fine Bristol board. When practicable, the drawing should remain stretched on the drawing board, and in any case should be kept as clean as possible, and free from pencil marks, creases, and wrinkles. Little defects which may scarcely be noticed on the original frequently attain undue prominence in the photograph.

2. The best ink to use is Indian ink; it should be freshly and evenly rubbed down, and be sufficiently thick to give a good full black line. A little yellow pigment such as gamboge, or preferably, burnt sienna, is sometimes added, or the ink may be rubbed down in a very weak solution of bichromate of potash. In adding yellow to the ink care must be taken to use some substance which will not spread, beyond the lines, specially when drawing on tracing cloth.

3. The lines should be firmly and clearly drawn, not too fine or too close together. Even the finest lines must be quite black. Light effects must be produced by making the lines thinner, and increasing their distance apart, *and not by the use of pale ink. In removing* pencil marks after the drawing has been inked in, great care must be taken not to destroy the blackness and firmness of the lines by too much rubbing; otherwise they will appear quite rotten and broken when repro-

duced. The pencilled outline should be drawn very lightly so as to avoid the necessity for cleaning up after inking as far as possible. Should any cleaning be necessary, nothing should be used but bread crumbs, any form of Indian rubber or eraser being most injurious.

4. Cross-hatching and shading should be open, and in firm clear lines, not too close together or confused in fine lines. Intensity of shade should be shown by the increase in the thickness of the lines rather than by their being placed close together. It must be borne in mind that throughout the process there is a tendency for the lines to thicken, so that if they are too close they are liable to block up in the printing, and the work will appear heavy and unsightly. This rule also applies to hill shading, the darker portions of which should be drawn in thick distinct lines, but not crossed and re-crossed with fine lines.

5. In drawing maps, it is better to leave river courses, coast lines, lakes, ponds, or tanks, blank, and not filled in with fine lines. They may be indicated on the original by a pale wash of blue without detriment to their reproduction.

6. Similarly in mechanical or architectural drawings, ruled tints and shades are better left blank on the original, or shown by light tints of blue, violet, or aniline red. Engraved tints in lines or dots can be transferred on the stone or zinc afterwards, and will have a much neater effect than tint lines reproduced directly from the original.

7. Washes of any colour, except pale blue, violet, aniline red, or other colours which will not reproduce, are absolutely inadmissible in drawing for reproduction by photozincography. If necessary, outlines may be drawn in some pigment which will reproduce black, such as strong red, brown, yellow, orange, or green. Details required to be shown in the original, but not in the

General Rules.

copy, may be drawn in pale cobalt blue, aniline violet, or magenta. Spots, stains, and details not required to be reproduced, can be painted out with Chinese white.

8. Whenever possible, the original drawing should be on a larger scale than the reproduced copy. Defects in drawing are lessened by reduction, and the result generally is finer and sharper than a reproduction to scale would be.

9. In preparing drawings for reduction, care must be taken that the lines, lettering, and detail are drawn of sufficient thickness and size relatively to the scale of reduction, so that they may be clear and distinct, and in proper proportion together when reduced, and not be so small as to be either quite lost or illegible. Thus, if it be required to reduce a drawing to one-fourth the scale of the original, every line must be drawn four times as thick, and the writing and details four times as large as required in the reduced copy. Sufficient space must also be left between lines of shading or cross-hatching to prevent their blocking up and running together in transferring and printing. Practically, it is sufficient *to draw the original from about one-and-a-half to twice* as large as the copy to secure all the advantages of reduction, and the originals will also serve for reproduction if necessary. The annexed* specimens will serve as a guide to the thickness of lines required on drawing for reduction to $\frac{1}{4}$, $\frac{1}{3}$, and $\frac{1}{2}$, and reproduction to scale.

10. It will save confusion and mistakes if the scale on drawings intended for reduction is shown in terms of a single unit of measurement as a scale of inches, feet, miles, etc., and not as relative to any second unit, as inches to a foot, mile, etc. On drawings intended only for reproduction to same scale, it is immaterial how the scale is shown.

11. Drawings or tracings intended for reproduction

* See Government of India, Public Works Department, Circular No. 1 of 1885.

should not be folded, but kept flat or rolled. Folding causes creases, which give shadows on the negative in reproduction, and these may obscure and spoil other details. It is a good plan to pass a creased drawing through a copper-plate or lithographic press before copying.

12. When type is used for lettering drawings for reproduction, care should be taken to get a fine, clear, black impression by the use of good clean type, the best black printing ink, and a hard bed for the drawing to rest upon. In drawings for reduction the type should not have the hair lines too fine. The paper should be indented as little as possible by the type, otherwise the hollows cause shadows which thicken out the letters when reproduced. It is advisable, if possible, to pass typed drawings through a lithographic or copper-plate press before they are copied.

13. Typing is often done on little slips of paper cut out and pasted in position on the drawing. This saves the denting of the drawing paper; but unless the typed slips are of very thin paper, shadow lines will be thrown round the edges of the slip and require touching out on the negative. Special care must be taken to keep the slips of paper clean and free from paste marks.

14. It must be borne in mind throughout that photography will only produce a *facsimile*, and that, as a rule, the original will not be in any way improved upon. Rough, coarsely drawn work will not appear like fine engraving, or bad writing like letter press or copperplate, and therefore in making drawings for publication, care must be taken to give them the requisite degree of neatness and finish before they are copied, so that the result may be fit for immediate issue, and not require alteration and touching up, which cause delay and expense besides deteriorating the work before it is printed.

15. The essence of these rules may be given in a few words:—WHITE SMOOTH PAPER—BLACK INK—

copy, may be drawn in pale cobalt blue, aniline violet, or magenta. Spots, stains, and details not required to be reproduced, can be painted out with Chinese white.

8. Whenever possible, the original drawing should be on a *larger scale than the reproduced copy*. Defects in drawing are lessened by reduction, and the result generally is finer and sharper than a reproduction to scale would be.

9. In preparing drawings for reduction, care must be taken that the lines, lettering, and detail are drawn *of sufficient thickness and size relatively to the scale of reduction*, so that they may be clear and distinct, and in proper proportion together when reduced, and not be so small as to be either quite lost or illegible. Thus, if it be required to reduce a drawing to one-fourth the scale of the original, every line must be drawn four times as thick, and the writing and details four times as large as required in the reduced copy. Sufficient space must also be left between lines of shading or cross-hatching to prevent their blocking up and running together in transferring and printing. Practically, it is sufficient to draw the original from about one-and-a-half to twice as large as the copy to secure all the advantages of reduction, and the originals will also serve for reproduction if necessary. The annexed* specimens will serve as a guide to the thickness of lines required on drawing for reduction to $\frac{1}{4}$, $\frac{1}{3}$, and $\frac{1}{2}$, and reproduction to scale.

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14. It must be borne in mind throughout that photography will only produce a *facsimile*, and that, as a rule, the original will not be in any way improved upon. Rough, coarsely drawn work will not appear like fine engraving, or bad writing like letter press or copper-plate, and therefore in making drawings for publication, care must be taken to give them the requisite degree of neatness and finish before they are copied, so that the result may be fit for immediate issue, and not require alteration and touching up, which cause delay and expense besides deteriorating the work before it is printed.

15. The essence of these rules may be given in a few words:—WHITE SMOOTH PAPER—BLACK INK—

General Rules.

FIRM, OPEN DRAWING. Success in the after processes depends entirely upon the perfection of the original drawing and its capability of giving a negative with clear, transparent lines on a perfectly opaque ground; and this cannot be done unless these essentials are carefully observed.

APPENDIX 9.

CALENDAR OF RETURNS SUBMITTED BY LOCAL GOVERNMENTS, ETC., TO THE GOVERNMENT OF INDIA.

Month.	Day.	General		Irrigation.		Buildings and Roads.		Accounts.		Railway.	
		Name of Return.	Authority	Name of Return	Authority	Name of Return	Authority	Name of Return	Authority.	Name of Return.	Authority.
January .	1st	Return of Chief and Superintending Engineers recommended for promotion, and of Executive Engineers recommended for promotion to Superintending Engineers.	P. W. D Code, Chap. I, 80.	Half-yearly statement of Traffic on Canals.	...		.	...	...	..	...
„ .	„	Roll of Non commissioned officers recommended for promotion to the Warrant grade.	P. W. [illegible] Code, Chap V, 526	.	..			..	...	...	...

Calendar of Returns submitted by Local Governments, etc., etc.—continued.

Month.	Day.	General.		Irrigation.		Buildings and Roads.		Accounts.		Railway.	
		Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.
January	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap. I, 113.	...	...	...	...	...	...	...	...
"	First week.	...	...	...	...	...	...	Promotion recommendation rolls of officers of the Superior Accounts Branch.	Code, Chap. I, 93.	...	...
"	To reach Govt. of India on 15th.	...	...	...	...	...	...	Revised and Preliminary Budget Estimates, Imperial, Provincial and Local (Incorporated), General, Irrigation and Railway Branches.	Paras. 1866. to 1871.	...	...
								Note.—The Revised and Budget Estimates of the Military Works Services are submitted to the Government of India in the Military Supply Department.	...	...	...

„	—	Abstract of Proceedings	...	Abstract of Proceedings.	P. W. D., No. 317-58 M. of 1876.	Abstract of Proceedings.	...	Abstract of Proceedings.	...	...	...
„	—	...	...	Statement of Irrigation operations.	Ditto.	...	...	...	...	...	...
„	15th	...	...	...	...	...	...	Revised and Budget Estimates of recoveries on account of Income Tax.	Paras. 1857 1858 and 1859-1860.	...	...
„	„	...	...	...	...	...	...	Ditto of payments on account of exchange compensation allowance.	...	...	...
February	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, para. 103	...	...	...	...	...	...	...	...
„	15th	...	...	...	...	...	...	Excluded Local Funds Budget Estimates.	Para. 1874.	...	...
„	25th	Return of members of the Engineer establishment of Local Administrations recommended for promotion.	P. W. D Code, Chap I, 76.	...	...	...	...	...	...	...	...

Calendar of Returns submitted by Local Governments, etc., etc.—continued.

Month.	Day.	General.		Irrigation.		Buildings and Roads.		Accounts.		Railway.	
		Name of Return.	Authority.	Name of Return	Authority.	Name of Return	Authority	Name of Return.	Authority.	Name of Return.	Authority.
February .	—	...	...	Statement of Irrigation operations.	P. W. D., No. 227—59 M of 1879.	...	...	...	...	...	...
" .	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings.	...	Abstract of Proceedings.	...	...	...
March .	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap. I, 103.	Statement of Irrigation operations, Kharif.	P. W. D., Nos 73 I and 146 I. of 1882.	...	...	...	...	...	...
" .	—	...	...	Statement of Irrigation operations.	P. W. D., No 227—59 M. of 1879.	...	...	...	...	...	...
" .	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	...	...
April .	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap. I, 103.	...	...	...	...	...	...	...	...

"	1st	Return of recommendations for the promotion of Lieutenant-Colonels of Royal Engineers to the rank of Substantive Colonel.	P. W. D., No 240 E. of 1907.	...	...	...	...	...	...	...	...
"	15th	...	...	Kharif Statement for Punjab Inundation Canals.	P. W. D., No 177 I of 1883	...	...	...	...	...	...
"	—	...	...	Statement of Irrigation operations.	P. W. D., No. 227—53 M. of 1879	...	...	...	...	...	...
"	—	Abstract of Proceedings	.	Abstract of Proceedings.	Ditto	Abstract of Proceedings	...	Abstract of Proceedings.	...	...	...
May	1st	Annual Report on Apprentices under training as Foremen Mechanics.	P. W. D., No. 8 G of 1894.	...	...	...	...	Final issue of Revised and Budget Estimates, Imperial, Provincial and Local (all Branches of Department). The Revised and Budget Estimates of the Military Works Services are submitted to the Government of India in the Military Supply Department.	Para. 1670.	...	...

Calendar of Returns submitted by Local Governments, etc., etc.—continued.

Month.	Day.	General.		Irrigation.		Buildings and Roads.		Accounts.		Railway.	
		Name of Return.	Authority.	Name of Return	Authority	Name of Return	Authority.	Name of Return.	Authority	Name of Return.	Authority.
May	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, 103.	...	...	...	...	...	...	...	...
„	The end.	...	...	...	...	...	...	...	...	...	...
„	—	...	...	Statement of Irrigation operations.	P. W. D., No 227—53 M. of 1879.	...	...	...	...	...	...
„	—	Abstract of Proceedings.	...	Abstract of Proceedings	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...
June	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap I, 103	...	...	...	...	...	...	...	...

"	15th	Classified List and Distribution Return.	P. W. D. Code, Chap I, 68.	Progress Report of Productive Public Works.	P. W. D. No. 181—61 of 1879	—	...	—	...	—	—
"	—	...	...	Statement of Irrigation operations.	P. W. D., No. 327—18 M. of 1879.	...	...	...	...	...	...
"	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	...	...
July	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, 103.	Half yearly statement of Traffic on Canals.	...	...	...	...	...	...	...
"	15th	...	...	...	...	...	...	...	...	Preliminary Schedule of Demands in State Railways under construction and open.	Railway construction and Revenue Codes.
"	31st	...	...	Statement of Irrigation operations, tabl.	P. W. D. Nos. 73 I & 145 I. of 1883.	...	...	...	...	...	...
"	—	...	...	Statement of Irrigation operations.	P. W. D., No 227—89 M. of 1879.	...	...	...	...	...	...
"	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	—	Abstract of Proceedings.	—	—	—

Calendar of Returns submitted by Local Governments, etc., etc.—continued.

Month.	Day.	GENERAL.		IRRIGATION.		BUILDINGS AND ROADS.		ACCOUNTS.		RAILWAY.	
		Name of Return.	Authority.	Name of Return	Authority	Name of Return	Authority.	Name of Return	Authority.	Name of Return.	Authority.
August	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap 1, 103	...	...	...	...	Annual estimates and returns of expenditure on Stores.	Appendix 30.	Annual estimates and returns of expenditure on Stores.	Appendix 30.
"	"	...	...	Annual statement of Irrigation and Rainfall	P. W. D., No 227—58 M of 1879	...	...	...	...	...	...
"	15th	...	...	Rabi statement for Punjab Inundation Canals	P. W. D., No. 177 I. of 1883	...	...	...	...	...	...
"	31st	...	...	Annual statement of Irrigation and Rainfall, Punjab.	...	...	...	...	...	...	...
"	"	...	...	Statement of Irrigation operations.	P. W. D., No 227—58 M. of 1879	...	...	...	...	...	...
"	...	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	...	...

September	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, 103	...	...	...	...	...	...	...	...
,,	15th	...	...	...	...	...	...	Financial results of Irrigation operations.	Paras. 1749 and 1750. See also P W. D. Cir. No. XXIII of 1881.	...	...
,,	—	...	...	Statement of Irrigation operations.	P W D. No 217—58 I. of 1879		...	...	...	...	...
,,	—	Abstract of Proceedings	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings	...	...	...
October	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P W D Code, Chap I, 103	...	...	...		Schedule of Demands, Imperial.—Military Works.	P W. D. Code, Chap. XIV, para. 1790	...	...
,,	15th	...	...	Administration Report of Irrigation Works	Para 1052.	Administration Report of Public Works	Para 1052	...	...	...	...
,,	...	...	...	Statement of Irrigation operations.	P W D. No 227—58 I. of 1879.	...	...	...	...	...	...
,,		Abstract of Proceedings	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.		Abstract of Proceedings.	...	...	...

Calendar of Returns submitted by Local Governments, etc., etc.—continued.

Month.	Day.	General.		Irrigation.		Buildings and Roads.		Accounts.		Railway.	
		Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.
August .	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, 103.	...	...	...	..	Annual estimates and returns of *expenditure on* Stores.	Appendix 30.	Annual estimates and returns of expenditure on Stores.	Appendix 30.
„ .	„	...	...	Annual statement of Irrigation and Rainfall	P W D, No 227—58 M of 1879	.	...	...	..	...	...
„ .	15th	...	...	Rabi statement for Panjab Inundation Canals	P W. D, No. 177 I. of 1883	...	...	...	...	...	...
„ .	31st	..	...	Annual statement of Irrigation and Rainfall, Panjab.	..	.	...	...	...	...	...
„ .	..	...	...	Statement of Irrigation operations.	P. W. D, No 227—58 M of 1879	...	...	...	...	...	...
„ .	...	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings.	..	Abstract of Proceedings.	...	...	...

September .	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W D Code, Chap I, 103	...	...	...	...	...	...	...	...
" .	15th	...	..	...	...	...	...	Financial results of Irrigation operations.	Paras. 1749 and 1750. See also P W. D. Cir. No. XXIII of 1881.	...	...
" .	—	..	...	Statement of Irrigation operations.	P W D, No 217—58 M. of 1879	.	...	...	..	...	...
" .	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings.	...	Abstract of Proceedings	...	..	...
October .	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D Code, Chap I, 103	..	...	.	.	Schedule of Demands, Imperial —Military Works.	P. W. D. Code, Chap. XIV, para. 1769.	...	...
" .	15th	...	...	Administration Report of Irrigation Works	Para 1062.	Administration Report of Public Works	Para 1052	...	...	..	...
" .	...	...	...	Statement of Irrigation operations.	P W D, No 227—58 M of 1879	...	...	...	...	...	...
" .	.	Abstract of Proceedings	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings.	.	Abstract of Proceedings.	...	...	...

118

Calendar of Returns submitted by Local Governments, etc., etc.,—concluded.

Month.	Day.	General.		Irrigation.		Buildings and Roads.		Accounts		Railway.	
		Name of Return.	Authority.	Name of Return	Authority	Name of Return.	Authority	Name of Return.	Authority.	Name of Return	Authority.
October .	...	...	...	Statement of Irrigation operations	P. W. D., No. 227—59 M of 1879	...	...	...	...	...	...
" .	...	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings	...	Abstract of Proceedings.	...	...	...
" .	25th	Return of changes in the Upper Subordinate and Accounts establishments	P. W. D. Code, Chap 1, 103.	Irrigation Administration Report, Bengal	P. W. D., No. 459 I of 1891	...	...	Six months' Estimate, Imperial, Provincial and Local Incorporated, General, Irrigation and Railway Branches The estimates relating to Military Works Services are submitted through the Accountant General, Public Works Department.	Para 1650	...	...
November .	1st	Return of recommendations for the promotion of Lieutenant-Colonels of Royal Engineers to the rank of substantive Colonel.	P. W. D., No 840E. of 1907.	...	...	...	...	...	...	...	...
" .	15th	...	...	Revenue Report of Irrigation works.	P. W. D., No. 227—58 M. of 1879.	...	...	...	...	...	...

,,	,,	...	...	Canal plantation Report, United Provinces of Agra and Oudh Madras Irrigation Administration Report.	P. W. D. No. 159 I. of 1893.	...	...	...	...	...	...
,,	,,	...	...		...	...	...	...	...	...	...
December	1st	Return of changes in the Upper Subordinate and Accounts establishments.	P. W. D. Code, Chap. I, 103	...	...	...	...	...	...	...	...
,,	10th	...	...	...	...	...	...	Schedule of Demands, Imperial—Civil Works and Irrigation.	Para. 1732	...	...
,,	15th	Classified List and Distribution Return.	P. W. D. Code, Chap. I, 89.	...	...	...	...	...	...	...	...
,,	—	...	...	Statement of Irrigation operations.	P. W. D. No. 227–33 W of 1879.	...	...	...	...	...	...
,,	—	Abstract of Proceedings.		Abstract of Proceedings.	Ditto.	Abstract of Proceedings.	...	Abstract of Proceedings	...	...	...
,,	The end.	...	...	...	...	...	...	...	...	...	...
		D.—The following Returns have no fixed date of submission.									
		Casualty Returns	Para. 405.	...	...	...	...	...	...	...	...

APPENDIX 10.

[THESE RULES ARE ISSUED BY THE HOME DEPARTMENT AND ARE UNDER REVISION.]

Cemeteries and Churches.

The following are the rules (1) for the care and use of Government cemeteries throughout India, except those in the Presidency Town of the Diocese of Calcutta and the Presidency Town of the Diocese of Bombay; (2) for the levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India; (3) for the levy of other ecclesiastical fees; and (4) for regulating grants for the building of churches, compensation for accommodation for soldiers in chapels neither belonging to, nor rented by Government, and for the supply of church furniture:—

I.—Rules for the care and use of Government Cemeteries throughout India, except those in the Presidency Town of the Diocese of Calcutta and the Presidency Town of the Diocese of Bombay.

Charge of the Cemetery.

RULE I.—(1) The Resident Chaplain of a station has charge of the general cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1 of Annexure A.

(2) The term "Resident Chaplain" includes a Clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed, or

other clergyman of the Church of England placed in charge by the Bishop.

(3) Where there are Lay Trustees or a Church Committee they will have the same powers and responsibilities in regard to the cemetery as in regard to the church. At stations where there are no Trustees or Committee, if there is no Resident Chaplain, or during the temporary absence of the Chaplain, the charge of the cemetery belongs to the Chief Magistrate on the spot, or the senior Military Officer if the cemetery is attached to a military cantonment.

(4) At outstations where there is a Church Committee the charge of the cemetery will belong to the Senior Member of the Committee, *provided that* if the station does not contain a church which is the property of the Government, the appointment of the Senior Member of the Committee to hold charge of the cemetery will be subject to the approval of the Bishop or Archdeacon who may, if he consider it advisable, appoint some other person to the charge. At outstations where there is no Church Committee, the charge of the cemetery will belong to such person as may be nominated thereto from time to time by the Magistrate or Deputy Commissioner of the District, but subject to the control of such Magistrate or Deputy Commissioner.

RULE II.—Each cemetery is allowed a *mali-chowkidar* or *chowkidars* in accordance with the scale prescribed in paragraph 2 of Annexure A. These *chowkidars* are paid by Government through the Resident Chaplain, by whom they are appointed and dismissed. In stations where there is no Resident Chaplain the *chowkidars* are paid, appointed and dismissed by the other officers named in Rule I.

RULE III.—Every reasonable effort should be made by the Resident Chaplain or other officer in charge under Rule I, not only to keep the cemetery in decent order, but to preserve its character as the resting-place

I.—Rules for the care and use of Government cemeteries.

of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

NOTE.—To meet the expenditure under this rule, see Rule I and paragraph 1 of Annexure A.

RULE IV.—The *chowkidar* will keep the key of the cemetery under the direction of the officer in charge.

RULE V.—The officer who has charge of the cemetery under the operation of Rule I will perform all the duties assigned to the Chaplain by Rules VII, VIII, IX, X, XI, and XII, with the exception of the approval of designs of tombstones and of inscriptions to be cut on them. In the case of a tombstone in that part of the cemetery which is reserved for the Church of England, the proposed design and inscription must be forwarded to the Resident or Visiting Chaplain, or, if there be none, to the Archdeacon, and no action taken to erect the monument till his sanction has been obtained. In all other cases the design and inscription must be approved by the Minister of the particular denomination to which the deceased belonged. Should there be no Resident or Visiting Minister of that denomination, the inscription and design must be approved by the Senior Minister belonging to it in the Province, or, if there be none, then by the Local Government or Administration. Should a design or inscription be disapproved, it may be referred, if those who are interested desire this, through the ecclesiastical superior of the denomination concerned, to the Local Government or Administration for decision.

Interments by whom to be conducted.

RULE VI.—(1) The Chaplain will bury Christians of all denominations whose friends desire his services, as laid down in the orders of the Government of India in the Home Department, No. 139, dated the 6th June 1877, using always the service of the Church of England and the consecrated portion of the cemetery.

(2) A portion of every cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England, such portions will be added. The whole cemetery thus divided is to be surrounded by a wall, to have but one gate of entrance, and to be under the care of the officer specified in Rule I.

RULE VII.—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given by the Chaplain or Minister of the denomination to which the deceased belonged or, in his absence from the station, by the friends of the deceased, to the Chaplain in charge of the burial ground, or, in the absence of the Chaplain, to the officer who may be in current charge. The Chaplain or officer in current charge of the cemetery should, on receipt of the notice, give the conducting Chaplain or Minister, or, in his absence, the friends of the deceased,

stations; but the senior military officer in a military station and the chief local Magistrate in a civil station may, in cases of emergency, direct the Civil Executive Engineer or the Military Works Executive Engineer, respectively, to make the necessary arrangements. The Resident Chaplain is in all such cases responsible that timely notice is given to the Government officers who may be called upon to arrange for the preparation of a coffin.

The senior military officer in a military station and the chief local Magistrate in a civil station may, should the Resident Chaplain report that private arrangements for the preparation of coffins are not feasible, issue a general order on the Executive Engineer, Military Works, and the Civil Executive Engineer, respectively, to prepare coffins upon the requisition of the Resident Chaplain. The expenditure incurred by the Executive Engineer will be held in his miscellaneous advance account till repaid by the officer under whose special or general order it was incurred.

During the absence of the Resident Chaplain from the station, the senior military officer in a military station and the chief local Magistrate in a civil station shall be responsible for the arrangements for digging graves and preparing coffins.

NOTE.—The expenses incurred in connection with the burial of paupers who die within Cantonment limits will be defrayed from Cantonment Funds under the orders contained in the circular from the Quarter Master General in India, No. 18, dated the 20th March 1884. In the case of paupers who die out of Cantonment limits, the expenses will be defrayed by the Magistrate of the District.

RULE X.—The officer in charge of the cemetery shall keep a plan of the entire cemetery to be provided by the Public Works Department, with references written upon it, in a book, in which the names of parties interred are recorded; this plan and book being kept with the Church registers.

NOTE.—The Executive Engineer prepares a plan of the cemetery shewing on it all the existing graves and the spaces allotted for future graves, and giving them all consecutive numbers.

I.—Rules for the care and use of Government cemeteries.

RULE XI.—The officer in charge of the cemetery may reserve grave space as limited by Rule XII below, on the application of near relatives of persons already buried in the cemetery and for the burial of the persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for ten years. Before the expiry of that period, a fresh application should be made and a further double fee paid, failing which the ground will be resumed.

RULE XII.—The size of each grave, whether of masonry or not, is limited to 9'×4' and the area of ground to be enclosed must not exceed 11'×7' by external measurement.

RULE XIII.—(1) All graves must be at least [illegible] feet in depth.

(2) No body shall be buried in any vault or masonry grave which it is intended at any after time within 14 years to re-open unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family.

(4) No non-masonry grave or masonry grave unprovided with the separate air-tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within eight years after the burial of a child under 12 years of age, unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re-opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

I.—Rules for the care and use of Government cemeteries.

(5) There shall never be less than three feet of earth between the topmost coffin in a grave and the surface of the ground.

Erection and repair of Monuments.

RULE XIV.—Monuments may be erected by any interested person. The inscription before being cut and the design, when the monument is other than a simple headstone, must be first approved of as laid down in Rule V.

RULE XV.—When a grave is not of masonry throughout, the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation not exceeding 3′ × 2′; and the whole structure must not stand higher than 3′ 6″ from the ground-level. But with the permission of the officer in charge of the cemetery, a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

RULE XVI.—No monument, of whatever material constructed, shall exceed 8′ × 4′ at the base without the previous sanction of the Local Government.

RULE XVII.—No monument of *masonry* shall stand higher than 8 feet from the ground-level.

RULE XVIII.—No cenotaph shall be more than 6 feet square at the base.

RULE XIX.—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars. Wooden or masonry enclosures are not permitted. The previous sanction of the Archdeacon, or, in his absence, of the Bishop, is necessary to the enclosure of a non-masonry grave and no such sanction will be given unless the fee required by Rule I of Part II has been paid.

I.—Rules for the care and use of Government cemeteries.

RULE XX.—When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased, or when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition and no person will undertake to restore it, the monument shall be treated at the next repairs in such manner as the officer in charge of the cemetery may decide to be necessary for the maintenance of the cemetery in decent order, provided always that any inscribed slab or tablet which formed part of it shall be placed over the grave in simple masonry, or be inserted in the wall of the cemetery and shall be carefully preserved.

NOTES.—(1) This rule does not apply to monuments of historical or archæological interest. List of such tombs should be obtained by Local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

(2) The cost of the advertisements in the Gazette is met by the Government.

(3) A person desiring to erect a monument over a grave is required to pay into the treasury a sufficient sum of money to be invested in Government securities, so that the interest on it will be sufficient to cover the cost of repairs annually. The foregoing rules shall apply, *mutatis mutandis*, to railings round graves, which shall not be constructed until the requisite sum has been paid to cover the cost of repairs.

Explanation.—It is optional with a person, proposing to erect a simple cross, headstone or slab, consisting of a single stone over an adequate foundation, to pay the endowment fee for its maintenance and repairs. The optional endowment fee may be paid at any time after the erection of the stone. The State will defray the cost of keeping in repair simple crosses, headstones or slabs erected by or over the graves of British soldiers and non-commissioned officers.

RULE XXI.—All work connected with monuments must, as far as possible, be carried on outside the cemetery, and any undertaker not removing the débris of his work immediately upon its completion is liable to a fine of Rs. 5.

I.—Rules for the care and use of Government cemeteries.

Inspection.

RULE XXII.—The cemetery should be inspected annually by the officer who has charge of the cemetery under the operation of Rule I, in company with the Executive Engineer, the plan and book kept under Rule X being also examined, and a report made to the Archdeacon, and recorded in the ecclesiastical record-book of the station, and also in the Engineer's office. In stations where there is no Resident Chaplain and there is a difficulty in arranging for a joint inspection by the officer in charge of the cemetery and the Executive Engineer, the annual inspection may be made by the Executive Engineer alone who will forward the report to the Archdeacon through the officer who has charge of the cemetery.

RULE XXIII.—(1) Commissioners of Divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the Local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments and to report to Local Governments any matter calling for notice.

Miscellaneous.

RULE XXIV.—It is desirable that Officers Commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on the march that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities.

II.—Rules regarding fees in Cemeteries and Churches throughout India.

RULE I.—The following are the rates of fee chargeable:—

	Rs.	a.	p.
(1) For *every square foot of ground occupied* by a grave, whether masonry or not .	0	8	0

NOTES.—(1) This fee is independent of the actual charge for making a grave.

(2) By the term ground occupied in this rule is meant in the case of an unenclosed grave, the area actually occupied by the grave; and in the case of enclosed graves, graves with monuments or graves partly covered by monuments and partly enclosed, the area actually occupied by the *grave plus all additional space* either enclosed or occupied by a monument.

The fee of eight annas in question is irrespective of all charges leviable *under clauses (2) to (5) of this rule.*

	Rs.	a.	p.
(2) For a masonry monument, per square foot	1	0	0
(3) For a cut-stone or marble monument, per square foot	0	8	0

NOTE.—The lower fee of 8 annas per square foot shall be charged only if the whole structure above the ground-level is made of cut-stone or marble.

	Rs.	a.	p.
Provided that no fee under (2) or (3) shall be less than	5	0	0
(4) Additional fee when a cut-stone or marble monument stands higher than 3 feet from the ground-level . . .	16	0	0
(5) For a headstone or cross over a non-masonry grave	5	0	0
(6) For a faculty for the erection of a monument in a church	75	0	0

NOTES.—(1) A tablet on the wall of a cemetery shall be regarded as a monument.

(2) The term "stone or marble" does not include "slate."

(3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.

II—Rules regarding fees in cemeteries and churches.

	Rs.	a.	p.
(7) For a cenotaph, in addition to the ground fee, a special fee of	50	0	0

NOTE.—If any of the persons commemorated are interred beneath a monument, it should not be classed as a cenotaph.

(8) For burial in a family vault	[illegible]	0	0

RULE II.—*Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Non-Conformists.*

NOTES—1. The same rules in regard to fees apply to all graves, whether of Roman Catholics or Non-Conformists, or members of the Established Church.

2. Where a parcel of ground used for burial by a Christian community of any particular denomination other than the Established Church of England forms no part of the general cemetery, but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the State, then if the community by which the ground is used so desire, the Government will give up all claim to fees on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order On the other hand, where such parcels of ground form part of a cemetery of the Established Church or the general Christian community, provided and maintained by the Government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.

Exemption from fees in Government Cemeteries.

RULE III.—Regimental and non-departmental warrant officers and all British non-commissioned officers and soldiers are exempted from the payment of any fee for the construction of graves or for the erection of monuments in burial grounds to the memory of their comrades, wives or children; but not from the fees prescribed under Rule I (6) and (7). The widows and children of regimental and non-departmental warrant officers and all British non-commissioned officers and soldiers are also exempted from payment of the former class of fees in the case of their deceased husbands and

parents. No monument, either regimental or private, shall exceed the dimensions prescribed in Part I of these rules.

NOTES.—(1) This rule is applicable to regimental and non-departmental warrant officers and all British non-commissioned officers and [illegible] [illegible]sty's army are [illegible]

(2) Monuments erected under this rule, subscribed for partly by regimental (including non-departmental) warrant officers, non commissioned officers and men and partly by officers, are likewise exempted from the prescribed fee.

(3) Departmental warrant officers and volunteers are not exempted from payment of ecclesiastical fees.

RULE IV.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are therefore entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE V.—The Chaplain may at his discretion reduce, or in cases of extreme poverty altogether remit, the fee leviable on the construction of graves, but not for the erection of monuments.

NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of a monument.

Fees by whom to be collected.

RULE VI.—The Chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the Chaplain or any other officer as aforesaid of the requisite fees in respect of all works executed by him. Fees in respect of all works in the cemetery must be paid in advance before the work is begun.

II.—Rules regarding fees in cemeteries and churches.

Fees to whom to be paid.

RULE VII.—The fees prescribed in Rule I should be paid to the Chaplain or, in the absence of the Chaplain, to the officer in charge of the cemetery and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

Cemetery receipts and charges.

RULE VIII.—All cemetery receipts and charges are to be regulated as laid down in paragraph 4 of Annexure A.

Miscellaneous.

RULE IX.—(1) A person may not purchase a portion of a Government cemetery as a burial place for himself and his family so as to have a right to fence it with a rail or fence and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the Local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No *cutcha* grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon, which must be accompanied by a certificate from the Principal Medical Officer that this may be done without risk to public health.

RULE X.—(1) When a piece of ground is granted by Government as a cemetery to a Railway Company for the interment of its own servants, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the Railway Company which maintains the cemetery in good order and repair.

(2) The Commissioner or District or Judicial Officer, and in military stations the Officer Commanding, should inspect such cemeteries and report to Government if they find them negligently kept.

III.—Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the right of baptism or burial, or for the registration of the performance of these offices.

RULE II.—In addition to the fee for the Surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the Military or Naval Service of His Majesty.

RULE III.—The fee for a Surrogate's license shall be Rs. 50, both at the Presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year, * and four annas for every additional year over which the search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors and non-commissioned and petty officers are exempted from payment.

* The first year shall be taken to mean any one year indicated by the applicant.

NOTES.—(1) The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act), is fixed by each Local Government.

(2) The Chaplain may at his discretion reduce, or altogether remit in cases of extreme poverty, the fee for searching registers.

II.—Rules regarding fees in cemeteries and churches.

Fees to whom to be paid.

RULE VII.—The fees prescribed in Rule I should be paid to the Chaplain or, in the absence of the Chaplain, to the officer in charge of the cemetery and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

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(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No *cutcha* grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon, which must be accompanied by a certificate from the Principal Medical Officer that this may be done without risk to public health.

III.—Other ecclesiastical fees.

RULE X.—(1) When a piece of ground is granted by Government as a cemetery to a Railway Company for the interment of its own servants, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the Railway Company which maintains the cemetery in good order and repair.

(2) The Commissioner or District or Judicial Officer, and in military stations the Officer Commanding, should inspect such cemeteries and report to Government if they find them negligently kept.

III.—Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the right of baptism or burial, or for the registration of the performance of these offices.

RULE II.—In addition to the fee for the Surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the Military or Naval Service of His Majesty.

RULE III.—The fee for a Surrogate's license shall be Rs. 50, both at the Presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year, * and four annas for every additional year over which the search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors and non-commissioned and petty officers are exempted from payment.

* The first year shall be taken to mean any one year indicated by the applicant.

NOTES.—[illegible]

remit in cases of extreme poverty, the fee for searching registers.

IV.—Rules for regulating grants for the building of churches.

IV.—Rules for regulating grants for the building of Churches; compensation for accommodation for soldiers in Chapels neither belonging to, nor rented by, Government and for the supply of Church furniture.

RULE I.—All State charges for churches [except those referred to in Rule XXI (b) (2) which are debitable to "23.—Ecclesiastical"] in civil, military or State Railway stations are provided from Public Works Funds from the ordinary grant for Imperial Works under "45.—Civil Works."

RULE II.—The provision of churches from Public Works Funds is authorised under the limitations given in the following rules.

Military Stations.

RULE III.—At all permanent Military Stations, churches will be provided by the Government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in Rule VI.

NOTE.—The term "Protestant" includes members of the Church of England and of the Established Church of Scotland. Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.

RULE IV.—The amount of the Government grant for a Protestant Church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building should they desire to do so, and also of supplying additional furniture including apparatus for lighting of a more costly description.

RULE V.—The same principles will regulate the grant for Roman Catholic Churches.

IV.—Rules for regulating grants for the building of churches.

RULE VI.—The maximum number of seats to be provided will be calculated on the following scale :—

UNIT	Church of England, Church of Scotland and other Protestant denominations recognized by the Government of India	Roman Catholics.
Battalion of British Infantry	450	340
Head-quarters Wing, British Infantry . .	250	190
Detached Wing, British Infantry . . .	200	150
Regiment of British Cavalry	275	210
Battery of Royal Horse or Field Artillery .	70	55
Garrison Company, Royal Artillery . . .	65	50
Mountain Battery, Royal Artillery . . .	50	[illegible]
Heavy Field Battery, Royal Artillery . .	45	85
Convalescent Depôts and Miscellaneous detachments, per section of 100 men.	45	35

NOTE.—These numbers include soldiers' families.

RULE VII.—Any provision that may be necessary may also be made for Staff Officers, Officers of Native Regiments, and, where no Civil Church exists for European British-born subjects in the service of Government or for Railway servants in accordance with the scale and terms hereinafter prescribed for Civil and Railway stations respectively.

RULE VIII.—As a rule, only one Protestant and one Roman Catholic Church will be provided : and

where the number of sittings required for the troops according to the scale above given is very large, the size of the church may be regulated so as to allow of at least one-half of the troops attending service at one time.

RULE IX.—The Government grants for churches will be calculated on the following basis. The Executive Engineer shall prepare a ground plan, which shall afford—

(a) accommodation for the total congregation to be provided for according to the scale laid down in Rules VII and VIII, and allowing six superficial feet per sitting;

(b) passages, chancel, vestry, porch of such moderate dimensions as may be reasonable in each case, and verandahs where necessary;

(c) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The Government grant will be found by multiplying the plinth area of the approved design, *plus* three times the area of the base of the tower in cases in which it is admissible, by a rate 25 *per cent.* in excess of the local rate per unit of plinth area for ordinary single storied buildings: provided that if any portion of the plinth area of the tower falls within the plinth area of the church, the portion included must be deducted from the total plinth area before applying the rate.

Civil Stations.

RULE X.—At the chief Civil Station of a District, where there are at least 25 European British-born subjects [as defined in section 4(*i*) of the Criminal Procedure Code, 1898], Protestants or Roman Catholics, as the case may be, in the general service of Government, and where no suitable church provision for them exists already, the Government will contribute

IV.—Rules for regulating grants for the building of churches.

towards church accommodation upon the following terms :—

(1) Number of sittings required.	(2) Maximum Government Grant.
	Rs.
25	2,000
50	3,500
100	5,000
150	6,000
200	7,000
250	8,000
300	9,000
350	10,500
400	12,000
For any excess over . 400	Rs. 30 per seat in excess.

NOTES.—(1) When the number of seats to be provided lies between any two numbers given in the table, the grant for the portion of the *whole number of seats represented* by the lower numerical figure in the table will be the grant shown against that figure, the rate per sitting for the excess number *of seats* over such lower figure being arrived at by dividing the difference between
higher figure and
between the higher
the Government grant for 100 seats will be Rs. 5,000 and for the remaining 10 at the rate of $\frac{6,000-5,000}{150-100}$—Rs. 20 per seat.

(2) As a rule, only one Protestant and one Roman Catholic Church will be provided. In the case of Protestant Churches, accommodation will *ordinarily only* be provided for the number willing to attend the Church of England service.

(3) In ascertaining the number of seats to be *provided*, women and children belonging to the families of European British-born subjects in the general service of Government, and pensioned soldiers and their families, may be taken into account: two children being counted as one adult.

(4) In cases of stations where abnormal rates prevail, special application may be made to the Government of India for an increase to the grant given by the *State*, but *no* grant for more than [illegible] sittings.

IV.—Rules for regulating grants for the building of churches.

be adjoining to, and not within, the church compounds; but when within them, they should be erected in keeping with the other church buildings.

RULE XVIII.—Grants from Imperial Funds will be sanctioned by the Government of India in the Public Works Department only. Grants from Provincial Funds will be sanctioned by the Local Governments and Administrations, subject to the limitations contained in these rules.

RULE XIX.— The scales of accommodation and expense for all churches above laid down are in no case to be exceeded without a reference to the Government of India, even though the proposed expenditure from Public Works Funds may be within the powers of sanction vested in the Local Government or Administration.

RULE XX.—Church accommodation for non-official residents, either British-born Europeans or others, or for official residents other than British-born or State Railway servants, should not be sanctioned by the Local Governments or Administrations without reference to the Government of India.

RULE XXI.—When private contributions are combined with a Government grant towards building a church, the procedure to be adopted is as follows:—

(a) (1) Under ordinary circumstances, the amount of private contribution being known, a definite design and estimate will be prepared by the Executive Engineer and submitted for sanction in the usual way, [illegible] aggregate of the Government grant according to the scales given in the preceding rules, and the amount of private contributions actually realized.

IV.—Rules for regulating grants for the building of churches.

(2) Before the work is commenced, the amount of the private contributions must be paid into a Government Treasury, or guaranteed by sufficient security, and carried to credit of deposits in the accounts of the Department.

Note.—In the case of a grant from the Church Building Fund for the Diocese of Calcutta, a certificate instead of a cash payment in advance may be accepted, showing the amount of the contribution to be allowed. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the Local Government or Administration concerned respecting the precise date on which the contributions will be paid and that until the payment is made the Government shall have primary lien on the funds of the Society. In case of any failure in paying up the stipulated payment on due date, the privilege herein allowed is to cease.

(3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the Government grant, *instead* of the money allowed from public funds being *considered* as a grant-in-aid of private contributions, and the *responsibility* of Public Works officers with *respect* to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

Note.—In the case of State Railways, the functions assigned in this and succeeding rules to the Executive Engineer will devolve on the Manager

(*b*) (1) In special cases, however, the Government grant for a church at a Civil or Railway station may, with the sanction of the Government of India, or of the Local Government or Administration, as the case may be, be treated as a grant-in-aid of private contributions raised for a church intended either as a Civil or Railway Church within the meaning of these rules, or partly for the use of non-official residents or others for whom grants are not admissible under these rules.

(2) In such cases the plans and the specifications shall be submitted to the Executive Engineer for the approval of the proper officers in the Public Works Department, who shall sanction them on satisfying themselves that they are safe and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised, with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate. The grant-in-aid will be paid by the Civil Department on the certificate of the Executive Engineer, *vide* Rule XXI (*b*) (3) below, and adjusted as a civil charge under the head "23.—Ecclesiastical" as stated in Rule I above.

(3) In such cases the grant will ordinarily not be paid in fully by the civil account officer until the Executive Engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications and the trust deed referred to in clause (4) below, where required, has been duly executed; but the Executive Engineer may authorize advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(4) When a grant is made under clause (*b*) of this rule for a church intended partly for the use of non-official residents and others for whom grants are not admissible under these rules, there shall be a trust deed, duly executed by the Chief Magistrate of the district in which the church is situated and the Chaplain, and registered,—(1) declaring that the building is granted in trust for church purposes only; (2) giving to Government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal

ownership of the building; and (4) indicating sufficient sources for its proper maintenance.

RULE XXII.—In any case in which a church is built partly from private contributions and partly from a Government grant, the Government is entitled at any time to require that a proportion of the seats in the church, not exceeding the proportion which the Government grant bears to the whole expenditure incurred in building the church, shall be reserved for troops and other Government servants who may be allowed free seats under Rule XXVII.

NOTE.—This rule does not apply to cases in which pewage reduced by the amount of interest calculated at 4 *per cent.* on the Government grant towards the cost of construction is paid on account of seats used by troops.

RULE XXIII.—The preceding rules shall apply, as far as may be, to the enlargement of existing churches. Local Governments and Administrations may, however, sanction expenditure for small additions and alterations to existing churches which are the property of Government up to Rs 1,500 in each case, irrespective of the question whether the original grants for the construction of the churches were within or in excess of the limits prescribed in the rules.

Church Furniture.

RULE XXIV.—The supply of church furniture will be regulated by the following rules. *All expenditure* connected with the articles to be supplied by the Public Works Department will be provided for under the rules laid down for that purpose:—

(1) Each Protestant Church, Civil, Railway or Military (Cathedrals excepted) will be supplied by the Public Works Department with the following articles of furniture, the cost of which will be allowed in addition to the grant for the building. The renewal and repair of such articles will also be provided for by

the Public Works Department with the following articles of furniture, the cost of which will be allowed in addition to the grant for the building. The renewal and repair of such articles will also be provided for by the Public Works Department subject to the conditions of Rule XXVII :—

	Maximum cost. Rs.
(a) One bookstand	8
(b) One almirah for altar vestments, etc., at least 4 feet long by 2 feet 5 inches broad	45
(c) Three altar chairs for officiant and assistants	36
(d) One table and three chairs for the Vestry .	27
(e) One font and cover	60
(f) Seats and kneeling accommodation for the congregation—	
Officers, per seat . . .	5
" " stool . . .	2
Soldiers, " seat . . .	4
" " stool . . .	1
(g) Altar table	45
(h) Communion rail, per running foot . .	4
(i) Pulpit, each	200
(j) Punkhas where required, complete, per running foot	2
(k) Thermantidotes, where necessary . .	200
(l) Apparatus for lighting, per 100 seats . .	100
(m) One bell as in (λ), clause I.	
(n) Chicks or bamboo blinds for doors and windows, where absolutely necessary.	At market rates.
(o) Matting where absolutely necessary for churches with terraced floors.	At market rates.

A second altar table may be supplied to churches intended to accommodate more than 500 persons.

IV.—Rules for regulating grants for the building of churches.

(5) The following articles of service will be supplied to Roman Catholic Churches by the Military Department on the Executive Engineer's certificates of the necessity of original supply. The renewal and repair of such articles will also be provided for, subject to the conditions of Rule XXVII, and on the production of the Executive Engineer's certificate as to the necessity for the expenditure. The articles required for churches at Military Stations will be supplied and repaired or renewed by the Military Department, and those for churches at Railway Civil and State stations by the Civil Department :—

		Rs.
(1)	One Tabernacle, inside covered with silk .	150
(2)	One Pyx with silver cup, inside gilt .	100
(3)	One Chalice	100
(4)	One Monstrance	180
(5)	Six Altar candlesticks and crucifix . .	180
(6)	Two cruets and one plate . . .	10
(7)	One Altar lamp	30
(8)	One Missal	25
(9)	Altar Canons (one set of three) . .	8
(10)	Altar Vestments of silk (five sets of the five colours)	300
(11)	Two Copes, one white and one black, of silk	120
(12)	Humeral for Benediction . . .	30
(13)	Altar linen, comprising Albs, Altar covers, Communion cloth, etc. . . .	80

NOTE.—T[illegible] rule will be me[illegible] of Rule XXV. [illegible] ficate as to the necessity for the expenditure.

(6) Churches rented by Government or Government buildings set apart temporarily as Churches, for use of European troops or European-born subjects in the service of Government, or of State Railway servants,

should be supplied by the Departments concerned (*vide* clauses 1, 2, 4 and 5) with such church furniture and articles of service as are absolutely necessary for the performance of Divine Service. The number and description of the articles to be supplied should be determined by a Committee consisting of the Chaplain, the Executive Engineer and the Chief Local Magistrate. In the case of churches for troops or for State Railway servants, the senior Military Officer or the Manager of the Railways will take the place of the Chief Local Magistrate.

The articles of furniture and service should be of the plainest description, unless there is under construction by Government a church for which church furniture and articles of service would have to be supplied under clauses 1, 2, 4 and 5.

Articles supplied for use in temporary churches should be returned into store when the building ceases to be used as a church, unless they are required for supply to a permanent church built by Government.

(7) All applications for funds for the supply to Roman Catholic Churches of the articles of service mentioned in clause 5 should be submitted through the Roman Catholic Bishop of the diocese in which the church is situated.

(8) The following articles of furniture will be supplied by the Public Works Department for lych gates of Government cemeteries:—

	Maximum cost.
	Rs.
Two benches at Rs. 9 each . . .	18
One small table	12
Two chairs at Rs. 5 each . . .	10
A wheeled bier	350

NOTE.—In stations where no hearse or other suitable means of conveyance are available, the use of the bier is permissible for the conveyance of the dead to the cemetery.

IV.—Rules for regulating grants for the building of churches.

RULE XXV.—The Executive Engineer will be guided, in granting the certificates alluded to in clauses [illegible] and [illegible] of Rule XXIV, by the following principles:—

Class I, Churches built by Government.—The certificate should state that the church was built by Government for the use of European troops or European British-born subjects in the service of Government, or of State Railway servants, and is still maintained for the same purpose.

Class II, Churches which have received building grants from Government.—The certificates should state that the church received a building grant of Rs.———, equal to the———part of the total cost of the building, and that the grant was made on account of European troops or European British-born subjects in the service of Government or of State Railway servants, and that the buildings is still used by them.

For this class of churches a proportion of the standard cost of the articles of service will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

Class III, Churches rented by Government and Government buildings temporarily set apart as Churches.—The certificate should state that the building is wholly rented by Government or is a Government building temporarily set apart as a church for the use of European troops or European British-born subjects in the service of Government, or of State Railway servants.

NOTE.—The required certificates should afford information as to when the [illegible] recommending [illegible] of a certain [illegible] include every- [illegible]

RULE XXVI.—When a church, whether Protestant or Roman Catholic, is to be furnished, the Executive Engineer should communicate with the Ecclesiastical authorities concerned with a view to afford the

congregation an opportunity of furnishing the Church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of Government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the Secretary of State in the ordinary way, with the exception of articles to which note 1 to clause (2) of Rule XXIV applies, which may be purchased as therein allowed.

RULE XXVII.—Government will not ordinarily undertake the cost of the renewal and repair of furniture and articles of service in churches, which are not primarily intended for the accommodation of troops. Where pew rents are charged, the cost of such renewals and repairs will be met from the pew rent fund; where pew rents are not charged, it is expected that the cost will be met from contributions by private persons and members of the congregation. In churches in which a portion of the seats are actually reserved by Government for troops or other Government servants entitled to free seats, the Government will pay a share of the cost of renewals and repairs equal to the proportion which the number of seats so reserved bears to the whole number of seats in the church. Seats will be reserved by Government under this rule only for troops and Military Officers on duty with troops, and for such Government servants of the classes described in Rule X, and State Railway servants of the classes described in Rule XII, as cannot afford to pay for seats. But all Government servants (other than troops and Military Officers on duty with them), who are in a position to pay for seats, will be liable to be charged pew rents.

RULE XXVIII.—In cases in which articles of furniture belonging to a Government Church are stolen,

an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody of such furniture. In the case of Protestant Churches at Civil or Railway stations, the enquiry should be conducted by the Chaplain and the members of Church Committee; and in the case of Roman Catholic Churches at such stations, by the Chaplain in charge and the chief civil officer of the place, or such other person or persons as the chief civil officer may nominate for that purpose. As regards Protestant and Roman Catholic Churches in cantonments, the investigation should be made by a Committee assembled under the orders of the Officer Commanding, as is the case in respect of all other enquiries into loss of Government property, the Chaplain in charge being invited either to be a member of the Committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss, or if it should appear that the loss was due to circumstances beyond the control of the responsible officer, then the Government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels, and should be accompanied by a full report of the enquiry.

RULE XXIX.—The care of church clocks is to be charged against the pew rent fund, where it exists. Where no such fund exists the cost of maintaining the clocks will be borne by Government.

RULE XXX.—The pay of *chowkidars* of churches will be disbursed through Chaplains.

RULE XXXI.—Churches are under the control of the Bishop of the Diocese in respect to the erection

of tablets, ornaments, etc., while in course of construction, as well as after completion and consecration.

Ownership and repair of Churches.

RULE XXXII.—All churches built under the Rules, except Rule XXI, clause (*b*), shall be considered the property of the Government.

As a general rule, all churches, whether Protestant or Roman Catholic, which have in past times been built by the Government, are the property of the Government.

Churches, whether built wholly by private contributions or by such contributions jointly with State grants, which have been borne for a series of years on the books of the Public Works Department and have been repaired and otherwise dealt with, unchallenged, as Government buildings, shall be deemed to be the property of Government.

Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with, but which may be taken over on behalf of Government, under sanction of competent authority, shall be brought on the books of the Public Works Department as the property of Government.

RULE XXXIII.—All churches which are the property of Government shall be in charge of the Executive Engineer, and shall be repaired under the ordinary rules of the Public Works Department.

In every case in which any alteration in a church belonging to the Government, which affects its structure or its permanent fittings, may be desired by the Chaplain or other Clergy, the Executive Engineer must be consulted and his consent obtained in writing before the alteration is carried out.

Compensation for accommodation in Churches neither belonging to, nor rented by, Government.

RULE XXXIV.—The rate of compensation for sittings for Protestant and Roman Catholic soldiers shall

IV.—Rules for regulating grants for the building of churches.

be determined by the Public Works Department with reference to the value and description of the accommodation provided, subject to a limit of Rs. 7 per seat, *per annum*, broken periods within a year counting as a year; but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year, for which the sittings are so occupied, at the rate fixed for the year.

NOTE I.—The payment should, as far as possible, be regulated by the official year.

NOTE II.—When a church has been built at Government expense or with the aid of a grant from Government the pewages otherwise admissible will be reduced by the amount of interest calculated at 4 *per cent.* on the sum contributed by Government towards the cost of construction.

RULE XXXV.—The number of sittings for which compensation is allowed will be regulated by the highest attendance at a parade service during the year of soldiers and their families (two children up to the age of 16 being counted as one adult) actually quartered in the station, subject to the following maximum :—

Unit.	Church of England Church of Scotland and other Protestant denominations recognized by the Government of India	Roman Catholics
Battalion of British Infantry . . .	430	340
Head-quarters Wing, British Infantry .	250	190
Detached Wing, British Infantry . .	200	160
Regiment of British Cavalry . . .	275	210
Battery of Royal Horse or Field Artillery.	70	55
[illegible]	65	50
[illegible]	50	[illegible]
[illegible]	45	35
[illegible] detachments, per section of 100 men.	45	35

NOTE.—These numbers include soldiers' families.

RULE XXXVI.—Compensation may be charged for sittings provided for British-born commissioned and non-commissioned officers (including families)

employed on the staff or with Native Regiments, in addition to the number of sittings for which compensation is admissible under Rule XXXV.

RULE XXXVII.—Compensation may, under the conditions of Rule XXXIV, be paid for Protestant or Roman Catholic State Railway servants for whom church accommodation has not been provided by the Government; the number of sittings for which compensation may be allowed being regulated by the highest attendance on any one occasion during the year of railway servants and their families (two children up to 16 being taken as one adult) who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion.

RULE XXXVIII.—Charges for compensation require the previous sanction of the Government of India, and must be supported by a certificate from the Officer Commanding the station or the Manager of the Railway of the numbers of soldiers or State Railway servants and their families for whom accommodation has been obtained under Rules XXXV, XXXVI and XXXVII, and by a receipt for the money paid.

Such charges as have once been approved by the Government of India need not be resubmitted annually for sanction, but may be paid on the authority of the Local Government or Administration, or Director General of Railways, as the case may be, subject to the conditions under which the original sanction was obtained.

RULE XXXIX.—Local Governments and Administrations, including the Director General of Military Works and the Director General of Railways, may delegate to Chief and Superintending Engineers the power vested in them under the foregoing rule.

RULE XL.—The outlay will appear in the Departmental Budget Estimates and Accounts under head of "Civil Buildings—Repairs."

ANNEXURE A.

1. Churches and cemeteries have already been divided into two classes: (1) those in stations where there are military cantonments and the military works in which are under the charge of the Inspector General of Military Works, and (2) those in other military cantonments and civil stations.

In both classes of stations joint estimates* of expenditure should be framed annually by the undermentioned officers :—

(*a*) In the case of all expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, etc., also all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department.	By the Chief Magistrate of the District and by the Chaplain.
(*b*) In the case of all expenditure connected with repairs and addition to church fabric, to church compound or cemetery walls, to cemetery gates, walks, wells, *chowkidars*, or other church servants' houses, provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department.	By the Executive Engineer and by the Chaplain.

The estimates of expenditure to be prepared by the Executive Engineer and the Chaplain should show distinctly the probable charge under each of the following heads :—

(i) New works connected with additions to existing churches and improvements to church compounds.

* The estimates should be for the financial year, and should be prepared in advance as is prescribed for other budget estimates.

Annexure A.

(ii) New supplies of furniture for churches and sanctioned articles of church use.

(iii) New works connected with additions to existing burial-grounds.

(iv) Repairs to churches and church furniture and maintenance of church compounds.

(v) Repairs to burial-grounds to be executed by Public Works officers.

(vi) Repairs to burial-grounds including planting and clean- [illegible] Chief Civil [illegible] Cantonment, under paragraph 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the Budget estimate of the Public Works Department. The estimates for the same will be subject to the scrutiny of, and be passed by, the Superintending or Chief Engineer or Local Government or Administration, according to the rules in force in the Public Works Department.

In stations in which the churches and burial-grounds are under the Local Governments and Administrations in which the Provincial Service arrangements are in force, the charges debitable to the Public Works Department will be provided for in the Provincial Public Works Budget Estimate. In other Provinces and in the Military Works Branch, the charge will be provided for in the Imperial Public Works Budget Estimate under civil buildings.

2. The following scale of establishment should be maintained at all cemeteries :—

(I) for a cemetery of which the area is 5 acres or less, one *mali-chowkidar ;*

(II) for a cemetery of which the area is more than 5 and less than 10 acres, one *mali-chowkidar* and one assistant *coolie ;*

Annexure A.

(III) for a cemetery of which the area is more than 10 and less than 15 acres, one *mali-chowkidar* and two assistant *coolies*; and

(IV) for a cemetery of which the area is more than 15 acres, one *mali-chowkidar* and three assistant *coolies*.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servant. The cost of this establishment will be charged to Provincial Services in the case of those Local Governments and Administrations in which the Provincial Service arrangements are in force, and in the case of other Local Governments and Administrations and the Military Works Branch of the Public Works Department to Imperial Funds. In either case the charge will be included in the Civil Budget Estimate.

* * * * *

4. No portion of the receipts from cemeteries and church compounds should be retained by any Government officer to be directly expended by himself; all such receipts should be paid into the Civil Treasury to the credit of the Public Works Department. In the case of receipts from cemeteries and church compounds in charge of the Military Works Branch, and under those Governments and Administrations in which the Provincial Service arrangements are not in force, the credit will be treated in the Public Works Accounts as a receipt under Imperial Public Works Revenue. In the case of the other Governments and Administrations, the credit will be raised to Provincial Service Public Works Revenue. But the amount passed upon the joint estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one. Where there is no Resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the Senior Military Officer if the cemetery is attached to

Annexure A.

a military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or Civil or Military Officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off the advance will be placed in the Miscellaneous Advance Account of the Executive Engineer. All planting of shrubs and trees* by private persons in cemeteries should be under the control of the Chaplain, if resident, otherwise under that of the Magistrate or Senior Military Officer, as the case may be. When practicable, a well should be sunk in or near every cemetery.

* * * * *

5. It should be understood that the Government cannot provide cemeteries at the public expense for Native Christian communities.

NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for Hi[illegible]

[illegible]

* * * * *

The following are the subsidiary rules for the erection, repair and endowment of monuments in

---

Home Department letter to the Ven'ble the Officiating Archdeacon of Calcutta, No. 10, dated the 22nd May 1893

*In regard to churches and cemeteries situated within the limits of a military cantonment, the Government of India have decided—

(1) That the Chaplain is required to obtain the permission of the Officer Commanding the Station before ordering a tree [illegible] be cut down in a cemetery or church compound situated within the limits of a Cantonment.

Annexure A.

Government cemeteries throughout India, except the Madras Presidency :—

Subsidiary rules for the erection, repair and endowment of monuments in Government Cemeteries.

APPLICATION FOR ERECTION OF A MONUMENT.

I.—A person desiring to erect a monument should submit his application in the Form A (annexed), with a dimensioned drawing of the monument drawn to scale and a detailed estimate, to the Chaplain or other officer in charge of the cemetery.

II.—The Chaplain or other officer in charge will send on the application, with the drawing and estimates, with a forwarding letter (*Form B annexed*) *to the* Executive Engineer in charge of the cemetery. The Executive Engineer will fill in column 7 and examine and countersign the drawing and the estimate, and return the application, with the drawing and the estimate, to the Chaplain.

The foregoing procedure applies to the case of monuments of all other kinds and to the case of single stone monuments erected by soldiers to their deceased comrades, for the maintenance and repair of which the State is responsible. It does not apply to other single stone monuments. A single stone monument is a monument consisting only of a plain cross head stone or slab over a masonry foundation 3′×2′. The total height of such monuments must not exceed 8 feet in the case of masonry graves and 3′ 6″ in the case of non-masonry graves.

The repair of fragile or costly work liable to receive damage cannot be undertaken by Government.

III.—On return of the application by the Executive Engineer, the Chaplain will see that the application in Form A is correctly filled in, sign the memorandum at the foot of the form and forward it with the

Annexure A.

enclosures to the Archdeacon. If the deceased belonged to some other denomination than that of the Church of England, the Chaplain shall obtain a certificate of approval of the design from the Minister of the denomination to which the deceased belonged and forward it with the application to the Archdeacon.

NOTE.—It is not compulsory for endowments to be made in any cases of monuments erected to their deceased comrades by British soldiers or non-commissioned officers.

IV.—The Archdeacon will permit the monument to be erected or refuse to do so. If permission is given, the Chaplain will advise the applicant of the sanction in Form D (annexed) and instruct him to pay the amount of the endowment calculated as in Rule VI to the Executive Engineer, who will grant the applicant a receipt in Form C (annexed).

V.—The Chaplain must inform the Executive Engineer in Form D (annexed) as soon as the monument is ready for erection, and the latter will see that it is set up in accordance with the drawing and the estimate sanctioned and will enter the monument upon his list for repairs by the Public Works Department. The Chaplain will, in communication with the Executive Engineer, send in April every year to the Archdeacon a list of the monuments erected and endowed during the year ending March 31st, together with the amounts of the endowment fees.

AMOUNT OF ENDOWMENT.

VI.—An endowment fee of Rs. 15 will be charged when a person wishes to endow a single stone monument. The payment will not be compulsory.

Other monuments shall be divided into two classes—

(1) plain and solid monuments, which are likely to require only occasional repair; and

Annexure A.

(2) elaborate monuments and other monuments which are likely to require special attention or frequent repair.

An endowment fee of Rs. 30 shall be charged for monuments of the first of these classes, and of Rs. 75 for monuments of the second class. The classification will rest with the Executive Engineer, but any person objecting to his decision may appeal to the Superintending Engineer. With the sanction of the Superintending Engineer a higher fee may be charged in cases where fees on the classified scale are clearly insufficient.

NOTE.—In the case of a child's monument these fees may be reduced to Rs. 20 and Rs 50, provided that the monument does not exceed 5'×3'.

No addition to an existing monument in a Government Cemetery will be allowed beyond mere lettering on existing slabs, head-stones, or crosses, unless the whole monument is endowed.

VII.—The endowment is intended to cover the expense of ordinary annual maintenance, re-lettering, and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide for extraordinary repairs by making a special endowment in addition to the ordinary endowment fixed by the Executive or Superintending Engineer under Rule VI. This special endowment must, however, be limited to the amount necessary to cover such work as the Government officers can undertake to execute.

VIII.—When an endowment is paid to the Executive Engineer in accordance with Rules IV and VI, the amount must be entered in the Divisional Cash Book as a deposit received and paid into treasury with a Remittance Note in Form G (annexed) for credit to Civil Department. The Executive Engineer will forward the Treasury Officer's receipt with his monthly accounts to the Examiner of Accounts in support of the debit to "Deposits," a note to the effect that this has

Annexure A.

(*d*) Proposed cost (in words).

(*e*) Proposed inscription.

(*f*) Name of the maker of the monument.

(*g*) Whether it is intended to endow the monument.

Signature of the applicant.

Date

---

7. Certified that—

(*a*) The $\frac{\text{existing}}{\text{proposed}}$ foundation is adequate.

(*b*) The $\frac{\text{proposed}}{\text{existing}}$ monument comes under class ________

(*c*) The estimate is approximately correct and corresponds to the drawing.

(*d*) Amount of endowment required.

Executive Engineer,

Date ________*Division.*

No. of 190 .

The above application with a drawing and an estimate is forwarded to the Venerable the Archdeacon of________for approval and return.

________ *Chaplain,*

*Date*________ *Officer in charge.*

Annexure A.

Items	L	B	H	Content or area.	Total.	Rate.	Cost.	REMARKS
Earthwork in foundation.								
Masonry work in foundation.								
Masonry work plinth								
Stone work .								
Flagstones . .								
Cross . . .								
Headstone . .								
Slab . . .								
Screw . . .								
Rock . . .								
Ledger . . .								
Stone border . .								
Laying, fitting and fixing (including materials).								
Lettering . . .	..	..		..	No of letters	(1)	...	(1) State the cost of engraving each letter, including the cost, of leading, gilding or painting.
Plastering . .								
Railing . . .								
Chains . . .								
Posts . . .								
Fitting and fixing the same.								
Painting . . .								
Contingencies, including filling in earth, removing rubbish, etc.								

Signature of the Undertakers or makers of the monument.

*Date*________

Signature of the applicant.

Executive Engineer,

________________*Division.*

Annexure A.

Form B.

Transmission of application to Executive Engineer.

(*Referred to in Rule II.*)

No.______of 19 .

To

THE EXECUTIVE ENGINEER IN CHARGE OF THE CEMETERY.

______ ______ ______19 .

THE Chaplain in charge of the Cemetery__________ has the honour to forward to the Executive Engineer an application (with sketch) to erect a monument over the grave of______________________________ in the above Cemetery, and to request him to fill in column 7 of the application.

If the grave is not of masonry throughout, the cost of providing an adequate foundation for the monument should also be separately given, unless such a foundation already exists.

Chaplain in charge of the Cemetery.

Annexure A.

Form C.

Receipt for Endowment Fee.

(Referred to in Rule IV.)

Counterfoil

No.______

______ CEMETERY.

ENDOWMENT of a ______

to the memory of ______

______

Received of Mr. ______

Rupees ______ for the endowment.

Executive Engineer,
Division.

______ 19 .

Receipt

No.______

______ CEMETERY.

Received of Mr. ______

the sum of Rupees ______

being ______

the amount of endowment of a ______

to the memory of ______

______ Cemetery,

in ______

Executive Engineer,
Division.

______ 19 .

Annexure A.

Form D.

Intimation of the Archdeacon's sanction.

(Referred to in Rules IV and V.)

No. ————

———— Cemetery

No. and date of the Archdeacon's sanction.

Name of the deceased.

Plot line and number of the grave.

Initials of the *Chaplain / Officer in charge.*

No ———— , dated the

To

THE EXECUTIVE / DISTRICT ENGINEER,

Division / District.

Has the honour to inform him that sanction has been received from the Venerable the Archdeacon of ———— to the erection of a monument over the grave of ———— (No ———— in plot ———— line ————) in the Government Cemetery at ————

The area of ground to be covered by the monument is ft. in. ... ft. in. and the proposed height from the ground level is ft. in.

He is accordingly requested to depute a responsible subordinate to supervise the erection of the said monument.

———— will pay to him Rs ———— being the amount of endowment required and also inform him of the date on which the monument will be erected

Chaplain. / Officer in charge.

No. ———— , dated the

————

are / is hereby informed that the Venerable the Archdeacon of ———— has sanctioned the erection of the proposed monument over the grave of ———— in the Government Cemetery at ———— They are / He is accordingly requested to pay to the Executive / District Engineer ———— Division / District the sum of Rs. ———— being the amount of endowment required. The Executive / District Engineer, who will supervise the ———— should be informed of the date on which the monument will be erected.

Chaplain. / Officer in charge

Annexure A.

Form E (Part I).

_______________ PROVINCE.

_______________ DIVISION.

Register of Endowment received for repairs of monuments in Government Cemeteries.
(Referred to in Rule VIII.)

Year.	RECEIPT OF ENDOWMENT		NO. AND NAME OF MONUMENT.		AMOUNT OF ENDOWMENT.				REMARKS
					ORDINARY.		SPECIAL.		
	Date	From whom received.	No	Name.	Received during year	Received to end of year	Received during year	Received to end of year	
1	2	3	4	5	6	7	8	9	10
					Rs	Rs	Rs.	Rs	
		Balance of previous year brought forward.	..	......		2,000	...	560	
		Cemetery at—							
1901-02	3rd April	F. O. Smith, Cawnpore.	641	Edward Smith	75	.	...	...	
	9th May	G. F. Gordon, Umballa.	[illegible]	Charles Gordon	...	...	50	...	
				Total Cemetery at	75	2,075	50	610	
		Cemetery at B—	...	......	.	.	..	...	
				Total Cemetery at	...	.	..	...	
				(and so on)	...	...	..	.	
				Grand Total to end of 1901-02	..	...	.	..	

Annexure A.

Form E (Part II).

________________ PROVINCE.

________________ DIVISION.

Account of Endowments of Monuments.

(Referred to in Rule IX.)

Year.	Ordinary.					Special.					Remarks
	Total endowments to end of previous year.	Interest on (2)	Unspent balance of previous year.	Expended during the year	Balance unspent 3+4−5	Total endowments to end of previous year.	Interest on (7).	Unspent balance of previous year.	Expended during the year	Balance unspent 8+9−10.	
1	2	3	4	5	6	7		9	10	11	12
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1901-02 . .	2,000 0 0	70 0 0	2 0 0	64 0 0	8 0 0	560 0 0	26 0 0	4 0 0	12 8 0	7 8 0	
1902-03 .	2,075 0 0	...	...		...	610 0 0	...	...		...	

Annexure A.

Form E (Part III). ________ PROVINCE.

________ DIVISION.

________ CEMETERY.

LEDGER Account of Special Endowments.

(Referred to in Rule IX.)

Number and name of Monument—[421. Thomas Edwards.]

Amount of Endowment, Rs 75.

Dr. Cr.

Date.	Particulars	Amount	Date	Particulars.	Amount
		Rs. A. P.			Rs. A. P.
		Year 1901-02.			
1st April 1901.	To balance unspent balance of previous year.	1 0 [illegible]	5th June 1901.	By renewal of railings.	3 [illegible] 0
	To interest for 1900-01.	3 0 0			
				By balance .	1 0 0
	Total .	4 [illegible] 0		Total .	4 0 0
	Year 1902-03				
	To balance .	1 0 0			

Annexure A.

____________ PROVINCE.
____________ DIVISION.
____________ CEMETERY.

Statement showing capital sums deposited for Repairs of Tombs and Account of the interest and repairs for the year 1901-02.*

(Referred to in Rule XIV.)

Monuments to whom erected and year of Endowment.			Amount of Endowment.	Account of Interest and Repairs.					Remarks	
No.	Name.	Year.		Balance brought forward.	Interest realized during year	Total.	Expenditure	Balance unspent.	By the Chaplain or other officer in charge.	By the Executive Engineer.
1	2	3	4	5	6	7	8	9	10	11
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A P	Rs. A. P	Rs. A. P.		
	SPECIAL.									
431	Thomas Edwards	1899	75 0 0	1 0 0	3 0 0	4 0 0	3 0 0	1 0 0		
430	James Freeman	1899	60 0 0	0 8 0	2 0 0	2 8 0	2 0 0	0 8 0		
434	Edward George	1900	84 0 0	...	2 8 0	2 8 0	2 8 0	...		
					and	so on				
	Total Special	...	610 0 0	4 0 0	16 0 0	20 0 0	12 8 0	7 8 0		
	Total Ordinary*	...	2,075 0 0	2 0 0	70 0 0	72 0 0	64 0 0	8 0 0		
	GRAND TOTAL	...	2,685 0 0	6 0 0	86 0 0	92 0 0	76 8 0	15 8 0		

* Details are not required in the case of ordinary endowments.

Dated the ________ 19 . }

Chaplain or
Officer in charge.

Executive Engineer,
________ Division.

Annexure A.

Form G.

(Referred to in Rule VIII)

BLOCK.

No.——————

Dated—————— 19 .

Remitted to—

Treasury at——————.

On account of Endowment of Monuments in the Cemetery* at ——————.

For Monument:—

No.	Name.	Amount. Rs. A. P.
	——————	
	——————	
	——————	
	——————	
	——————	
	——————	

TOTAL ——————

(*Words and Figures*)

Executive Engineer.

Accountant—————— *Division.*

Acknowledged by the Treasury Officer under No ———, dated———

Accountant. Executive Engineer.

* *NOTE.—Separate form to be used for each Cemetery.*

Form G.

TREASURY REMITTANCE NOTE.

No.——————

Dated —————— 19 .

To

THE OFFICER IN CHARGE OF TREASURY

AT ——————

SIR,

Please receive the sum of Rupees—————— (figures)

(words)——————

to be credited to the Civil Department as "receipts," on account of Endowment of Monuments in the Government Cemetery at——————

I have the honour to be,

SIR,

Your most obedient Servant,

——————

Executive Engineer,

——————*Division.*

——————

Accountant.

Form G.

TREASURY OFFICER'S RECEIPT.

No.——————

Dated—————— 19 .

To

THE EXECUTIVE ENGINEER,

——————DIVISION.

SIR,

I beg to acknowledge the receipt of the sum of Rupees (figures)——————

(words)——————

forwarded with your Remittance Note No———, dated—————— 19 , to be credited to the Civil Department as "receipts" on account of Endowment of Monuments in the Government Cemetery at——————

I have the honour to be,

SIR,

Your most obedient Servant,

——————

Officer in charge of

Treasury at——————

——————

Annexure A.

_______________ PROVINCE.
_______________ DIVISION.
_______________ CEMETERY.

Statement showing capital sums deposited for Repairs of Tombs and Account of the interest and repairs for the year 1901-02.*

(Referred to in Rule XIV.)

Monuments to whom erected and year of Endowment.			Amount of Endowment.	Account of Interest and Repairs.					Remarks.	
No.	Name.	Year.		Balance brought forward.	Interest realized during year	Total.	Expenditure	Balance unspent.	By the Chaplain or other officer in charge.	By the Executive Engineer.
1	2	3	4	5	6	7	8	9	10	11
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
	SPECIAL.									
431	Thomas Edwards	1898	75 0 0	1 0 0	3 0 0	4 0 0	3 0 0	1 0 0		
436	James Freenan	1899	60 0 0	0 8 0	2 0 0	2 8 0	2 0 0	0 8 0		
434	Edward George	1900	84 0 0	...	2 8 0	2 8 0	2 8 0	...		
					and	so on				
	Total Special	...	610 0 0	4 0 0	16 0 0	20 0 0	12 8 0	7 8 0		
	Total Ordinary*	...	2,075 0 0	2 0 0	70 0 0	72 0 0	64 0 0	8 0 0		
	GRAND TOTAL	...	2,685 0 0	6 0 0	86 0 0	92 0 0	76 8 0	15 8 0		

* Details are not required in the case of ordinary endowments.

____

Dated the _______________ 19 . } *Chaplain or Officer in charge.* *Executive Engineer,* _______________ *Division.*

Annexure A.

Form G.

(Referred to in Rule VIII.)

BLOCK.

No.———

Dated——— 19 .

Remitted to—

Treasury at———.

On account of Endowment of Monuments in the Cemetery* at ———.

For Monument:—

No.	Name	Amount. Rs. A. P.

TOTAL ———

(Words and Figures)

Executive Engineer.

Accountant——— *Division.*

Acknowledged by the Treasury Officer under No. ———, dated———

Accountant. *Executive Engineer.*

* NOTE—Separate form to be used for each Cemetery.

Form G.

TREASURY REMITTANCE NOTE.

No.———

Dated ——— 19 .

To

THE OFFICER IN CHARGE OF TREASURY AT ———

SIR,

Please receive the sum of Rupees——— (figures)

(words)———

to be credited to the Civil Department as "receipt," on account of Endowment of Monuments in the Government Cemetery at———

I have the honour to be,

SIR,

Your most obedient Servant,

———

Executive Engineer,

——— *Division.*

———

Accountant.

Form G.

TREASURY OFFICER'S RECEIPT.

No.———

Dated——— 19 .

To

THE EXECUTIVE ENGINEER,

——— DIVISION.

SIR,

I beg to acknowledge the receipt of the sum of Rupees (figures)———
(words)———
forwarded with your Remittance Note No.———, dated——— 19 , to be credited to the Civil Department as "receipts" on account of Endowment of Monuments in the Government Cemetery at———

I have the honour to be,

SIR,

Your most obedient Servant,

———

Officer in charge of

Treasury at———

———

Annexure A.

Form H.

———————— PROVINCE.

Register of Endowments of Monuments in Government Cemeteries for the year 19 .

Referred to in Rule VIII.)

	——— Division.									——— Division.									——— Division.														
	Cemetery at A			Cemetery at B			Total			Cemetery at A			Cemetery at B			Total.			Cemetery at A			Cemetery at B			Cemetery at C			Cemetery at D			Grand Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward from previous year.																																				
April 19—																																				
May 19—and so on . .																																				
Total for the year 19— . .																																				
Total to end of 19— . .																																				

APPENDIX 11.

Supply of Furniture and the grant of furniture allowance for Residences of Lieutenant-Governors and Chief Commissioners of British India, Residents of the first class and Agents to the Governor General.

The expenditure on furniture for the official residences of Lieutenant-Governors and Officers noted above is regulated under the orders laid down in Government of India, Home Department, Resolution No. 490—499 Public, dated 1st March 1904, reproduced below :—

Government of India, Home Department, Resolution No. 490—499 Public, dated the 1st March 1904.

In their Resolution in the Home Department No. 6008—21, dated the 7th November 1901, the Government of India decided that, in order to give effect to the instructions of the Secretary of State contained in Lord George Hamilton's Despatch No. 150 Public, dated the 6th December 1900, on the subject of the furniture allowances of Lieutenant-Governors and Chief Commissioners in British India, Residents of the first class, and Agents to the Governor General, two officers should be placed on special duty to visit the residences of these officials and to submit a report on the subject. The report of these officers, * * * * has since been carefully considered by the Government of India, and the proposals contained in it have, with certain modifications, been accepted by them and sanctioned by the Secretary of State.

2. The Governor-General in Council is now pleased, in accordance with Lord George Hamilton's orders, to lay down the following rules for regulating the supply

General Rules.

of furniture and the grant of furniture allowances in future:—

(i) The official residences of Lieutenant-Governors, whether in the plains or in the hills, will be fully furnished at the cost of the State in accordance with the standard recommended by the Furniture Committee, and supplied with household and table equipment sufficient to enable the Heads of Local Governments to discharge the social obligations entailed upon them by their position.

(ii) The official residences of Chief Commissioners in British India, Residents of the first class, and Agents to the Governor General will be similarly furnished, but these officers will be required to pay a fixed annual charge on account of the furniture supplied to them. This will be calculated on the basis of a charge of approximately 5 per cent. on the capital cost of all furniture, and household or table equipment provided, the figure so obtained being rounded off to the nearest fifty rupees.

(iii) In providing plate, cutlery and kitchen equipment, linen, china and glass, four scales, varying according to the size and importance of the residence, as suggested in paragraph 10 of the Committee's report, will be followed, except that the residence of the Lieutenant-Governor of the Punjab, will be placed in scale 2 instead of scale 3, so long as his summer headquarters are at Simla.

(iv) All the articles mentioned in rule (iii), excepting kitchen equipment, which will be purchased in India, will be procured in England through the Secretary of State.

General Rules.

(v) For the maintenance of furniture in each building an annual grant will be made of the amount shown in column [illegible] of the table in paragraph 5 of this Resolution which has been calculated at about 7 *per cent.* on the cost of the furniture proper after deducting the cost of curtains, furniture covers, and tapestry. In order to admit of the grant being applied in the most effective and economical manner the unspent balance will not lapse at the end of the year.

(vi) On a change of permanent incumbents, a special grant of the sums shown in column 4 of the table in paragraph 5, will be sanctioned for each complete year during which the officer vacating the appointment has held it. These amounts have been calculated at about 1 *per cent.* per annum on the total capital cost of the furniture proper. Officiating incumbents will have no claim to this special grant, and any portion of it that is not spent within one year after a change of occupants will lapse.

(vii) A grant for the renewal of curtains, furniture covers and tapestry will also be made on a change of permanent incumbents. This grant will not be available for any other purpose, and if any portion of it is not spent within a year, the unspent balance will lapse.

(viii) In purchasing articles of furniture care should be taken to adhere as closely as practicable to the rates assigned to different articles in the Committee's schedules. In fixing these rates the cost of carriage

General Rules

has not been taken into account, as this will vary from Province to Province.

3. The principles set forth above will apply to the official residences of the Chief Commissioner and Agent to the Governor General, North-West Frontier Province, when they are ready for occupation.

4. In order to complete the requirements of all the existing residences concerned, the following amounts, less any sums already specially sanctioned as part of this grant, may be expended at once in the purchase of new furniture, etc. (excluding fixtures and the other articles mentioned in paragraph 6 of the Furniture Committee's Report):—

Province or Administration	Residence.	Permissible expenditure.
		Rs.
Bengal	Belvedere	12,100
	Darjeeling	12,800
United Provinces	Allahabad	9,200
	Lucknow	9,000
	Naini Tal	8,000
Punjab	Lahore	24,000
	Simla	19,300
Burma	Rangoon	8,950
	Mandalay	4,400
	Maymyo	12,630
Central Provinces	Nagpur	20,000
	Pachmarhi	14,700
Assam	Shillong	37,100
Hyderabad	Hyderabad	23,100
Mysore	Bangalore	12,700
Central India	Indore	20,100
Baluchistan	Quetta	25,000
	Ziarat	9,200
Rajputana	Mount Abu	21,200
	Ajmer	19,000

The Government of India desire that in no circumstances should second-hand furniture be purchased, either now or in the future. An exception is, however, made on the present occasion in the case of the residences at Indore, Mount Abu and Quetta, as recommended in paragraph 14 of the Furniture Committee's Report.

General Rules

5. The table below shows the distribution by Provinces and Administrations of the amounts which will be made available for expenditure on each residence on account of maintenance, special grants and grants for renewal of curtains, etc. The balance of the existing furniture funds on the 1st April 1904 will lapse. The special and renewal grants admissible on a change of permanent incumbents will be calculated by multiplying the figures given in columns 4 and 5 by the number of complete years during which the officer vacating the appointment has held it. Present incumbents may apply at once for these grants, the sums claimed being calculated in the same manner on the basis of the number of years during which they have held office.

Province or Administration	Residence.	Amount of maintenance grant in round figures	Special grant per annum on change of permanent incumbents.	Annual grant for renewal of curtains, etc, on a change of permanent incumbents.
1	2	3	4	5
		Rs.	Rs.	Rs
Bengal	Belvedere	5,750	600	600
	Darjeeling	3,450	500	450
United Provinces	Allahabad	4,200	600	440
	Lucknow	3,000	400	340
	Naini Tal	5,500	600	720
Punjab	Lahore	4,600	630	440
	Simla	2,700	400	300
Burma	Rangoon	4,950	700	420
	Mandalay	1,300	200	130
	Maymyo	1,400	230	120
Central Provinces	Nagpur	2,650	400	450
	Pachmarhi	1,250	150	140
Eastern Bengal and Assam.	Dacca	2,720	390	410
	Shillong	2,070	350	260
Hyderabad	Hyderabad	3,600	600	620
Mysore	Bangalore	3,700	550	780
Central India	Indore	2,300	350	320
Baluchistan	Quetta	2,600	400	440
	Ziarat	800	100	140
Rajputana	Mount Abu	2,050	300	220
	Ajmer	1,250	150	200

General Rules.

6. The necessary provision for the grants fixed above will be made in the Civil Estimates. The charges will be audited in the Civil Department. In respect to the current year existing grants should be utilised as far as possible, the necessary transfer being effected of unspent balances of grants under the control of the Public Works Department. Where the existing grants are insufficient, the balance should be met, if possible, by re-appropriation within the sanctioned Budget grants of the year. Subsidiary instructions regarding the procedure to be followed in framing the estimates of future years and the method and extent of audit to be applied will be issued hereafter by the Comptroller and Auditor General.

7. The following procedure will in future be observed in regard to the administration of the furniture fund, the checking of the stock and the purchase of petty articles :—

(1) The Private Secretary, or in the case of Chief Commissioners, Residents and Agents to the Governor General such other officer as may be charged with this duty, will purchase (*a*) furniture, curtains, tapestry, etc., and kitchen utensils direct, and (*b*) china, glass, linen, cutlery and plate, through the Secretary of State, and will send a monthly statement to the Executive Engineer, who will arrange in communication with the Private Secretary or the other officer referred to above, for the maintenance of a complete list of all articles of furniture and will give an annual certificate to the audit officer to the effect that the stock list has been written up to date and the inventory checked, that such renewals and repairs as are necessary to keep the furniture up to the prescribed standard have been taken

in hand, and that the capital stock has not been increased.

(2) The Executive Engineer of the Public Works Divis [illegible] will [illegible] catio [illegible] officer named, that the articles included in the stock list are kept in proper repair and replaced when worn out; and the Private Secretary or other officer concerned will be responsible (*a*) that no articles are purchased which are not included in the prescribed scale, with the exception of petty articles of a perishable nature and articles which may be charged against the special grant; (*b*) that an immediate report is made to the Executive Engineer of all articles added to the stock or struck off as unserviceable; and (*c*) that the prices paid conform generally to the rates fixed, only unimportant variations being permitted.

(3) Petty articles of a perishable nature may be regarded as on the stock list and purchaseable out of the general savings on other articles.

(4) The Civil Account Officer will see that the sale proceeds of unserviceable articles renewed are duly credited to the running account of the main grant to be maintained by him.

Supply of furniture for certain Political and other Officers.

The following are the rules that apply in the above cases:—

1. Certain Political Agents and other public officers, to whom table equipment and furniture, other

than furniture required for public reception rooms, are supplied at the public expense, are required to pay to Government 5 *per cent.* per annum on the capital cost of the furniture and table equipment to cover interest on the outlay and the cost of wear and tear. The contribution of 5 *per cent.* payable by these officers on the cost of the table equipment and furniture shall be credited to the furniture fund. The percentages will be calculated on the original grant as well as on any subsequent grant that may be made by the Government, but not on the value of purchases made out of the furniture fund. The recovery of this contribution to the furniture fund will be effected by deduction from the pay bills of the officers concerned, $\frac{1}{12}$th of the annual amount being deducted from each month's bill. The Civil Account Officer will be advised of the demand on this account, in April of each year, by the Executive Engineer who has charge of the fund, and the deductions will [illegible] accounts of the Civil Dep[illegible] Department.

2. The furniture shall be purchased by the officer in whose favour the grant for it is made and handed over by him to the charge of the Public Works Department wherever there is a Public Works officer on the spot, at a stated valuation. The Public Works Department shall keep the accounts of the fund, debiting to it the cost of repairs and renewals of the furniture and crediting the monthly contribution as above.

3. Although the local Executive Engineer will have charge of the fund, and be responsible that it is used only for the purpose for which it is intended, he will not incur any expenditure himself except with the approval of the Political or other officer concerned.

NOTE.—At present the only officers coming under the operation of these rules are :—

(a) Political Agent, Manipur.—Annual contribution to be paid Rs. 155-4-9 being 5 *per cent.* on Rs. 3,105.

(b) *Superintendent, Southern Shan States — Annual contribution to be* paid Rs. 223-12-9, being 5 *per cent.* on Rs. 4,176.

General Rules

(c) Assistant Resident at Perim.—Annual contribution to be paid Rs. 20-6-5, being 5 *per cent.* on Rs. 408.

(d) Commissioner in Sind.—Annual contribution to be paid Rs. 176-11-2, being 5 *per cent.* on Rs 3,534—Government of India, Home Department (Public), letter No. 5229, dated 16th September 1901.

(e) Agent to the Governor in Kathiawar.—Annual contribution to be [illegible]

(f) Superintendent of Matheran.—Annual contribution to be paid Rs 200, being [illegible] *per cent.* on Rs. 4,000—Government of Bombay, letter No. A.—1694, dated 2nd July 1907.

4. The foregoing rules do not ordinarily apply to cases in which Political officers are provided with furniture for public reception rooms at the expense of Government. Expenditure on this account will be *sanctioned from time to time under the orders of the* Government of India; ordinarily no fund will be formed and no charge made against the officers concerned.

5. Grants for the purchase or renewal of furniture for residences of Political officers will ordinarily be sanctioned only in the case of officers representing the Government of India in Foreign independent territory, or in Native States in India. All applications from Political officers for renewal of furniture shall be dealt with on their own merits, and each such application should be accompanied by the proceedings of a specially convened Committee whose report should show :—

(i) The period for which any condemned articles have been in use.

(ii) The grounds on which these article are condemned.

(iii) The description and estimated cost of any articles proposed to be purchased and the purposes for which required.

General Rules.

8. Political officers who have the use of furniture supplied at the public expense without paying rent or contribution therefor are expected, in consideration of this fact, to keep the furniture in repair at their own cost.

APPENDIX 12.

I. A. F.—W. 1775.

(See para. 415, A. R. I., Volume II, and instructions on last page.)

Schedule of requirements for inclusion in the military works budget estimate of major works for 19 -19 .

* ______________________________

*Station.
Brigade.
Division.
Command.
Department.

____

____

____

____

List of new works required for ____________ works budget estimate of

District.	Station.	Item No. *	Description of work and for what Corps or Department required.	Estimate of cost.
(1)	(2)	(3)	(4)	(5)

* Only urgent requirements will be included and must be shown in order of urgency.

which are recommended for inclusion in the military major works for 19 -19 .

Allotment suggested.	Remarks as to the necessity for the state of, and the authority for, project.	REMARKS.
(6)	(7)	(8)

INSTRUCTIONS.

1. This form will be used, unless otherwise ordered, for the submission of all proposals for new major works, *i.e.*, those costing over Rs. 2,500, required on account of troops and Departments. Attention must be paid to the proposals being completed in every respect, particularly to the entries in columns 5 and 7 giving a clear explanation of the nature and necessity of the proposed work. It must also be stated in the case of each "*Special Work,*" *i.e.*, a work costing over Rs. 50,000, and of any *unauthorized ordinary work*, whether the proposed work has or has not been accepted by the Government of India and any references quoted. Unless proposals are accompanied by complete data, they are liable to be excluded from consideration.

2. Standing Barrack Committees, constituted as laid down in Army Regulations, India, Volume II, [illegible] 415 [illegible] to assemble at every military [illegible] occupied by the troops are [illegible] Works Services or Public Works Department, on or about the 1st April in the case of plains stations and the 30th September in the case of hill stations, to consider what *new* major works, costing over Rs. 2,500, are "really necessary" and "urgent," and should be put in hand during the ensuing financial year, in connection with the accommodation of the troops, the Supply and Transport Corps and the hospitals in the station. The Committee will enter their recommendations in order of urgency, and submit the list through the Officer Commanding the station to the Brigade Commander, or to the Divisional Commander if the station is directly under Divisional Head-quarters.

3. The Brigade Commander will, on receipt of the station lists, enter thereon any remarks he may wish to make, particularly as to the necessity and urgency of the proposed works, and submit all those for his Brigade collectively so as to reach the Divisional Commander by the 15th April. The lists for hill stations received in October will be retained in Brigade offices and sent forward with those for plains stations.

4. The Divisional Commander, on receipt of the whole of the Brigade lists and those from stations directly under his command, will decide what works he will recommend, and divide them into two classes :—

(*a*) Special Works, estimated to cost over Rs. 50,000; or those of lower cost forming part of general schemes the aggregate cost of which exceeds Rs. 50,000;

(*b*) Ordinary Works, the cost of which does not exceed Rs. 50,000;

re-arranging those in each class according to the order of urgency in which he considers they should be carried out, and preparing separate lists for all the proposed (*a*) and (*b*) works in the division, those proposed at stations administered by the Public Works Department being shown in *red ink* In the case of independent Brigades the *Brigade Commander will* act as herein prescribed for a Divisional Commander.

5. Before the 1st May, the Commanders of Divisions and independent Brigades will be informed by the Director General of Military Works, of the limit of expenditure for "Special Works" new and in progress within the Division or Brigade up to which proposals will be considered. On receipt of this information the Commanding Royal Engineer will prepare lists (on Part I form of the Military Works Budget) of the special and ordinary works already in progress, and for the completion or continuance of which funds should be provided. The Commander of a Division or Brigade will then decide what new works connected with the troops and Departments under his Command he will recommend, and prepare separate lists for each class of work as in paragraph 4, all items being shown in their order of urgency. The list of "Special Works" new and in progress, must be submitted to the Director General of Military Works by the 1st June, that for "Ordinary Works" by the 1st September. As soon as the proposed new works in each class have been settled by the Commander of a Division or Brigade, he will at once furnish Local Governments and Administrations with extracts therefrom of the works to be

500 P W D

carried out by their Public Works Department. The Local Government will then verify the proposals, complete all entries, add to each list the works in progress for which funds will be required, and forward the completed list of "Special Works—new and in progress"—so as to reach the Director General of Military Works by 15th June, and that for "Ordinary Works" by 1st September.

6. The new major works requirements of Departments* under the Government of India will be prepared in consultation with local Military Works Services or Public Works Department officers, by local departmental officers, and submitted by the 1st April through the usual channel to the Head of the Department. The latter will prepare complete lists for his Department on the lines noted in paragraph 4, and forward that for "Special Works" so as to reach the Director General of Military Works by 1st June, and that for "Ordinary Works" by 1st September. In the latter list should be included a lump sum for "Minor Works" of the Department. Lists of Major Works in these Departments in progress and for which funds will be required, will be prepared by Commanding Royal Engineers or Public Works Department administrative officers, and not by departmental officers, and submitted to the Director General of Military Works with the Divisional, Brigade and Local Government lists referred to in paragraph 5.

*(i) Arsenals and Ordnance factories.
(ii) Marine.
(iii) Remount.
(iv) Army Clothing.
(v) Medical Store depôts.

7. *Works for Departments under the Government of India*—(vide *para. 6*).

I. The whole of the grants set aside for these Departments will be included in the budget estimate of the Director General of Military Works and will be distributed to Local Governments and Administrations by the Government of India, in accordance with the wishes of the Head of the Department, after the issue of the final budget.

II. The Public Works and Military Works Departments will be responsible for the maintenance of the works in their charge in a proper state of repair. The amount to be provided in the budget estimate for this purpose is left to the discretion of the *Local Government or Administration* concerned.

III. Re-appropriations, within the grant of a Local Government or Administration for these works, may be sanctioned by the Local Government or Administration on the application of the Head of the Department concerned, under the rules laid down in paragraphs 1675 and 1676 of Chapter XIV. But re-appropriations involving transfers from the grant of one Local Government or Administration to that of another will require the sanction of the Government of India, in the Military Supply Department, which should be applied for by the Head of the Department concerned.

8. The recommendations of Standing Barrack Committees and of local departmental officers should not include any works of the nature of "Renewals," such as the substitution of Allahabad tiling for thatched roofs, re-flooring, etc., of existing buildings, which are treated as original works for technical reasons only. This class of work will be brought forward separately by *Military Works Services or Public Works Department* officers, with the concurrence of the Brigade and Divisional Commander or the Head of the Department, and will be included in a separate list, in order of urgency, in the Divisional schedule of demands, submitted by the Commanding Royal Engineers to the Director General of Military Works.

9. In addition to the demands for Major Works dealt with in the foregoing paragraphs, Commanding Royal Engineers, *Military Works Services*, as well as

Public Works Department Secretaries of Local Governments and Administrations, will forward to the Director General of Military Works by 1st September, the following further schedules of "Ordinary" Military Works demands.

I. List (on form as in Part I of the budget) of Major Works of the nature of "Renewals" new as well as those in progress as referred to in paragraph 8 above.

II. Abstract statement showing in lump sums the amounts required under:

(*a*) Minor Works.

(*b*) Repairs—(i) Special, (ii) Periodical.

(*c*) Tools and plant.

(*d*) Establishment (in the case of Public Works Department only).

(*e*) Barrack Department furniture—(i) Supplies, (ii) Repairs and carriage, (iii) Establishment (in the case of Public Works Department only).

(*f*) Suspense (in the case of Military Works Services if specially necessary).

Any amounts required under (*a*), (*b*), (*c*) and (*e*) above, in excess of the average of previous years, should be explained.

10. On receipt of the respective schedules for "Special" and "Ordinary" Major Works, the Director General of Military Works will prepare combined schedules for each of these two classes of works, comprising the following parts:—

(*a*) List (in Form B) of works in progress.

(*b*) List (in Form C) of new works as brought forward in Command and departmental lists.

(*c*) List (in Form D) of new works as in (*b*) but re-arranged in order of urgency for all India.

11. The schedule for "Special Works" will be prepared at once, referred by the 15th July for the approval of the Commander-in-Chief, and eventually submitted by the 1st August for the orders of the Government of India.

12. The complete schedule of "Ordinary demands" including, in addition to the new Major Works of this class, all heads of ordinary expenditure to be operated on by the Military Works Services and Public Works Department will then be prepared by the Director General of Military Works, referred to the Commander-in-Chief for approval, and eventually submitted not later than the 15th November for the orders of the Government of India.

This schedule will be prepared in the following parts :—

I. Abstract (in Form A) showing the amounts of the grants proposed to be spent under all heads of expenditure by the Military Works Services, and by each of the several Local Governments and Administrations in the Public Works Department.

The aggregate amount must be restricted ordinarily to the fixed annual allotment.

II. Detailed lists of Major Works for which funds are proposed, as included in the above abstract.

(a) Statement (in Form B) of works in progress.

(b) Two statements (in Forms C and D) of new works.

(c) Statement (in Form E) of works of the nature of Renewals.

Lump sums will be entered (in Form A) for other heads of expenditure.

13. Before any new Major Works can be undertaken, it must have been authorised by the Government of India under the regulations or by a special order.

14. In the case of important works, or of those which involve a departure from standard designs and authorised arrangements, the approval of the Commander-in-Chief, or of the Head of the Department concerned, and the sanction of the Government of India to the details of the scheme will be obtained by the Director General of Military Works or Public Works Department, on preliminary projects or complete designs and estimates, as may be required in each instance.

15. On intimation by the Government of India to the Director General of Military Works and to the several Local Governments and Administrations in the Public Works Department of the provisional grants passed for Special Demands and Ordinary Demands by the 1st December and 1st January, respectively, they will, by the 15th February, submit to the Government of India a preliminary issue of the budget, prepared in accordance with the rules contained in paragraph 1870.

APPENDIX 13.

Instructions for the preparation of registers, and certified extracts from registers of births, marriages and deaths of British officers, Non-commissioned officers and Soldiers.

The following instructions should be followed in the preparation of registers (*a*) and certified extracts (*b*) from registers of births, marriages, and deaths :—

(*a*) Army Books, Nos 112, 113, and 114
(*b*) Army Forms, Nos. A42, A43, and A44.

I.—Births, marriages or deaths which occur *out of the United Kingdom only* should be entered in these documents (*vide* paragraph 80, section XXII, King's Regulations and orders for the Army).

II.—It is unnecessary to prepare separate sets of extracts for each individual Non-commissioned officer serving in any Department One set only of half-yearly extracts is required for each branch, division, circle or section of a Department.

III.—When no births, marriages or deaths have occurred, a complete set of three returns (*c*) should be rendered with the word "*Nil*" inserted therein

(*c*) Nos. A42, A43, and A44.

IV.—Each form should be signed by the officer rendering it in the space set apart for the purpose at the foot of the forms.

V.—The heading on the front and the docket on the back of each extract are to be completed, showing the designation of the Department making the return, the station where the return is prepared, and the dates for the half-yearly period for which rendered.

VI.—Army form A42 "Births" should contain the following information :—

(*a*) *Column 1.*—Date and station.

(*b*) *Column 2 or 10.*—Christian name.

(c) *Column 3.*—Sex.

(d) *Column 4.*—Christian, surname and nationality of father, nationality to be shown thus: "English" "Irish" or "Scotch," as the case may be.

(e) *Column 5*—The rank of father and regimental number if a soldier.

(f) *Column 6.*—Christian and maiden surname of mother only.

(g) *Column 7.*—Name, description and residence (station) of informant.

(h) *Column 8.*—Date and station.

(i) *Column 9.*—Name of officer making the return.

VII.—Army form A43 "Marriages"—

(a) *Column 1.*—Station and date.

(b) *Column 2*—Christian, surname and nationality of both parties. Nationality to be shown thus: "English," "Irish," or "Scotch," as the case may be.

(c) *Columns 3 to 8.*—As required by the several headings of the columns.

(d) Underneath column 7, in the space between the words "by" and "by me" should be entered "banns" or "license," as the case may be, and not the name of the Minister performing the ceremony, which latter information should be entered immediately below.

VIII.—Army form A44 "Deaths"—

(a) *Column 1.*—Station and date.

(b) *Column 2.*—Christian, surname and nationality as in form 43.

(c) *Column 5.*—Rank and regimental number if a soldier.

(d) *Column 7.*—Name, description and residence (station) of informant.

(e) *Column 8.*—Station and date.

(f) *Column 9.*—Name of officer.

IX.—As the information contained in these forms is required for the purpose of carrying out the provisions

of the registration of births, marriages and deaths (Army) Act, 1879, great care should be exercised in their compilation in order to avoid trouble and waste of time in returning them for revision. When all the information required in any particular extract cannot be given, such extract (concerning any particular individual) should be held back until it can be completed, or full explanation should be furnished showing why the information cannot be afforded. Extracts so held back can be included, when complete, in the next half-yearly returns.

X.—Before transmission to the Deputy Adjutant-General of the Northern or Southern Army, these documents are to undergo careful scrutiny to ensure full particulars being recorded in each of the several columns, as required by the printed headings and as specified in the above instructions.

XI.—When the original registers are filled up, they should also be forwarded to the Deputy Adjutant-General of the Northern or Southern Army for transmission to the War Office.

APPENDIX 14.

Rules for dealing with claims against estates of State Railway employés dying in India, and disposal of effects.

The following rules are applicable *mutatis mutandis* to other Branches of the Department and not to the Railway Branch only :—

Taking over effects of deceased.

1. When a Railway servant dies, and there is no one at hand entitled to administer to his estate, the senior member of the service on the spot will at once take measures to ensure the safety of all property the deceased may have possessed, excepting only the personal necessaries of his family (if any), and will take an inventory of the same, forwarding a certified copy through his immediate superior to the Head of the Department to which the deceased belonged, with an estimate of the value of the property. A police guard should (when there is any risk of misappropriation) be applied for and put over the effects immediately after the death, until there is time to take an inventory. A widow is not legally entitled to retain any money belonging to her husband which may be found in the house at the time of his death, unless she has administered, or intends to administer, to his estate; and if she does, she renders herself liable to be sued for its recovery by the executor or administrator, or by creditors, in the event of her husband having died in insolvent circumstances. The Heads of Departments are responsible for the proper arrangements being made, and will send a copy of the inventory of deceased's property to the District Judge.

Personal account called for.

2. The Head of the Department will call upon the Examiner of Accounts for a personal account of the Department with the deceased, no alleged arrears of salary or allowances being payable to the estate without pre-audit in the Examiner's office.

3. The Examiner will send to the Head of the Department a personal account of the deceased, showing the departmental claims against his estate, and claims (including unpaid salary or allowances) of his estate against the Department *omitting security deposits.* The Head of the Department will, without delay, take all possible means for adjustment of the departmental claims, so far as they may admit of adjustment without recovery in cash, but will not, unless the security bond of the deceased gives the Department legal power to do so, realize, from unpaid salaries or allowances, any *claims of the Department,* and will not in any case realize them from the other assets of the estate otherwise than as laid down in para. 12. After this the Head of the Department will report results to the Examiner; and the Examiner will report to him the balance, if any, of the security deposits of the deceased available after full adjustment of departmental claims (before which no payment of security deposits can be made) for payment to the estate. It will then be known by the Head of the Department whether the estate is, or is not, under Rs. 300 in value upon which depends the course to be adopted.

First enquiries.

4. If the deceased were a Hindu, Mahomedan, Parsee or Buddhist, or otherwise exempted by law from the operation of the Indian Succession Act, the Head of the Department will, as soon as possible, forward the inventory of the deceased's property to the District Judge, and await his instructions for its disposal. In this case the amount, if any, due by the Department to his estate will be paid on production of Probate, or Letters of Administration, or certificate of a District Court under the provisions of Act VII of 1889.

Estates of Hindus, Mahomedans, Buddhists or Parsees.

5. If the deceased were not a Hindu, Mahomedan, Parsee or Buddhist, or a person exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act, his estate would be disposed of under the following rules.

Other estates.

6. In all cases where the next-of-kin or executor or universal legatee does not within one month from the date of death take out Probate, if there is a will or, in the

Disposal of estate.

case of intestacy, Letters of Administration in the District in which the assets are situated at the time of death, the assets must be remitted, if necessary, to the District Judge, or held at the disposal of that officer, to whom also should be sent all accounts, claims, and other documents relating to the estate. If the assets are under Rs. 1,000 in value, they may be made over to the next-of-kin or other proper person, on production of a certificate from the Administrator General of Bengal, if they are within the Presidency of Bengal, or, if in Madras or Bombay, from the respective Administrators General of those Presidencies.

Procedure when Probate or Administration is taken out.

7. If Probate or Letters of Administration from a competent Court have been taken out within one month of death, the effects, etc., should be made over to the executor or administrator; but the
I [illegible]
v [illegible]
n [illegible]
himself as to the correctness of the documents (which he will report to the Examiner that he has seen and *considers correct*), and as to the *claimant's identity*. In special cases an Assistant Superintendent may do this.

Making over assets.

8. Probate or Letters of Administration, granted by a District Court, have effect throughout the Province in which the District Court is situated; Probate or Letters of Administration, granted by a High Court, have effect throughout the whole of British India if the grant contains a declaration to that effect. Debts due by a Railway Administration to a deceased employé's estate are assets at either the place where he last worked or at the head-quarters of the Railway Administration.

Disposal of effects.

9. In every case the effects of the deceased should be disposed of by the Head of the Department under the orders of the District Judge when the assets exceed Rs. 300, and on behalf of the Railway Department when they are under that value, or by an officer appointed by him in the manner most advantageous to the estate (usually by public auction, any valuable horses, carriages, or guns worth more than *Rs. 500* being adver-

tised previous to sale), the live-stock, if any, being sold as soon as possible. Bibles, prayer-books, prize or presentation volumes, and family pictures should be reserved from sale, as also such other books and small articles as may be valued by the relatives, and sent to the District Judge, when the estate is to be handed over to him, carefully packed together with such papers as are likely to be useful in administering the estate. A memorandum should be placed inside the box or parcel, giving a list of the things sent, the name of the deceased person to whom they belonged, and the name and address of the person despatching them. Papers which are clearly useless can be destroyed; but instructions should be requested from the Administrator General respecting letters and other private papers not of a business character. No land or houses should be sold without instructions from the Administrator General.

10. The proceeds of sale should be remitted to the Administrator General when the estate is to be handed over to him with an account of sale of the property, after payment of the deceased's funeral expenses, death-bed charges, house-rent for the broken days of the month in which the death took place, and the previous month, servants' wages for a like period, and necessary table expenses for thirty days prior to the death for which payment vouchers should be sent to the Administrator General. All other creditors should be referred to the Administrator General, and a list sent of such claims as are believed to be correct. The Christian name or names in full of the deceased, his domicile, last occupation, the place and date of his death, and the names and addresses of his relatives should, as far as possible, be supplied.

Disposal of proceeds of sale.

11. Creditors should always send original vouchers in support of their claims. If there be no vouchers, their absence should be explained, and the correctness of the claim certified by some respectable persons aware of the transaction, or verified by an affidavit made under the statement of the claim.

Vouchers.

12. If the creditor brings a suit against an Administrator General in respect of a debt due from any estate under

Suits brought by creditors.

his charge, the creditor shall be liable to pay the costs and not to have his decree enforced, unless he shall have first submitted his claims to the Administrator General, as prescribed by Act II of 1874; and under no circumstances shall a judgment so obtained entitle him to any priority over other creditors. This rule is [illegible] obtain an [illegible] instead [illegible] General and receiving payment in due course of his rateable proportion of the assets.

13. Unpaid salaries or allowances and balances of security deposits after recovery of departmental claims are payable on production of Probate, Letters of Administration, or certificate of the Administrator General, on the conditions described in paras. 3, 4, 6 and 7.

Balance due by department.

14. In cases in which the Administrator General's certificate is necessary, the claimant may apply for it to the Administrator General concerned, through the Head of the Department. A certificate of an Administrator General can only be granted in cases of persons who have died testate or intestate, when the assets of the particular estate do not exceed Rs. 1,000; if one month has elapsed from the date of the death or before one month if the Administrator General shall be requested in writing to do so by the widow or the executor, or other person entitled to administer the effects to some person claiming otherwise than as a creditor to be entitled to a share of such effects (see section 36 of Act II of 1874), or if no person claiming otherwise than as a creditor to be entitled to a share of the effects of the deceased (and such deceased was not a Hindu, Mahomedan, Parsee or Buddhist or exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act), shall within three months obtain a certificate of the Administrator General of the particular Presidency in which such effects are, then he shall, upon the application of a creditor, grant a certificate to him.

Administrator General's certificate.

APPENDIX 15.

Military Pay and Allowances of O[illegible] and Non-commissioned Officers [illegible]

Royal Engineer Officers.

Rank.	Pay proper.	Residue of pay and Indian allowances.	Extra batta.	Tentage	[illegible]	[illegible]
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	
Colonel	304 6 0	700 15 0	.	200 0 0	[illegible]	[illegible]
Lieutenant-Colonel	243 8 0	304 6 0	304 8 0	180 0 0	[illegible]	[illegible]
Major	.		—	—	[illegible]	[illegible]
Captain	140 0 0	127 5 0	91 5 0	75 0 0	[illegible]	[illegible]
Lieutenant	70 0 0	84 14 0	60 14 0	40 0 0	[illegible]	[illegible]
Second-Lieutenant	60 0 0	57 10 6	46 10 6	20 0 0	[illegible]	[illegible]

*Notes.— [illegible]

3 The Military scale of house-rent allowance is not drawn by Royal Engineer Officers in the Public Works Department except as provided for in Chapter I, [illegible] Exception (3)

Departmental Commissioned Officers with honorary rank and Warrant Officers.

Grades	Net or warrant pay.	Indian Warrant allowances	Total.	Presidency house-rent.
	Rs A P	Rs A P	Rs A P	Rs A P
Commissary	120 0 0	180 0 0	300 0 0	[illegible]
Deputy Commissary	75 0 0	150 0 0	225 0 0	45 0 0
Assistant Commissary	60 0 0	120 0 0	180 [illegible] 0	30 0 0
Conductor	50 0 0	50 0 0	100 0 0	20 0 0
Sub-Conductor	40 0 0	40 0 0	80 0 0	15 0 0
				10 0 0

Notes.—1 For broken periods the daily rate is calculated at $\frac{1}{30}$th of total monthly sum.

2 Sergeants who are Overseers and Supervisors will receive on promotion to Warrant rank as a personal allowance the sum that actually represents the [illegible] of pay and allowances between the rates admissible to Sergeant Overseers and Supervisors, and that allowed to Overseers and Supervisors who are Sub-Conductors up to a maximum of Rs 11-3-9 and Rs 11 3 9 per mensem

APPENDIX 16.

Rules on the subject of advances for house-building.

General Rules.

Advances to public officers for house-building are regulated by Rules laid down in Government of India, Financial Department, Resolution No. $\frac{4}{111}$, dated 30th June 1892 :—

I.—Advances may be made, under the sanction of Local Governments and Administrations and Heads of Imperial Departments, to officers who desire to build houses for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances may be made in instalments, when considered desirable and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but, when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance shall in both cases be completed in two years.

IV.—No advance shall exceed six months' salary of the officer to whom it is made.

General Rules.

V.—Recovery will be made by the Treasury Officer, or other disbursing officer, deducting monthly instalments equal to one twenty-fourth part of the advance from the salary bills of the officer concerned.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government by whom the mortgage will be released on liquidation of the full amount of the advance.

VII.—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.

VIII.—An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance, provided the former one has been completely repaid.

X.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that should there be any surplus funds after the house is completed, they will be at once refunded to Government.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

APPENDIX 16.

Rules on the subject of advances for house-building.

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Advances to public officers for house-building are regulated by Rules laid down in Government of India, Financial Department, Resolution No. $\frac{A}{2111}$, dated 30th June 1892 :—

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II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances may be made in instalments, when considered desirable and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but, when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance shall in both cases be completed in two years.

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VIII.—An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment *until* the advance has been repaid; but with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance, provided the former one has been completely repaid.

X.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that should there be any surplus funds after the house is completed, they will be at once refunded to Government.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

General Rules.

A form of mortgage bond as under, will be issued to officers who may wish to avail themselves of the advance :—

Form of Mortgage Bond.

This Indenture made the day of one thousand nine hundred and between of
a Civil Officer of
of the one part and the Secretary of State for India in Council of the other part. Witnesseth that under the provisions of the Resolution of the Governor General in Council dated the thirtieth day of June one thousand eight hundred and niney-two No. $\frac{A}{2721}$, and in consideration of the sum of rupees
paid to the said
by the said Secretary of State in Council (the receipt whereof the said
doth hereby acknowledge) for the purpose of enabling the said
to defray the expenses of building a suitable house for his own residence in
he the said
doth hereby for himself his heirs executors and administrators covenant with the said Secretary of State in Council and his successors that he the said
his heirs executors or administrators will pay unto the said Secretary of State his successors or assigns the said sum of rupees
on the day of next*
AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said
doth hereby convey unto the said Secretary of State his successors and assign: All that piece of land situate in the
district of registration district of
and sub-registration district of containing
more or less bounded on the north by
on the south by
on the east by
and on the west by
together with the dwelling-house and the out-offices stables cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling-house lately erected † and together with all

* Two years from the date of commencement of repayment of the loan under paragraph 5 (III) of the Resolution.

† Where the house, offices, etc., have not yet been erected or are in course of being built, for "lately erected" substitute "hereafter to be erected" or "now being erected," as the case may be.

rights easements and appurtenances to the same or any of them belonging: To HOLD the said premises unto the said Secretary of State his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of Rupees shall have been repaid by the deduction of monthly instalments of the salary of the said as in the said Resolution mentioned or by any other means whatsoever then the said Secretary of State his successors and assigns will at any time thereafter upon the request and at the cost of the said his executors administrators and assigns reconvey the said premises unto the said his executors administrators and assigns or as he or they shall direct: AND it is hereby declared that if the said shall die or quit the service before the said sum of Rupees shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary or State his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby: AND TO DO and execute all such acts and assurances for effectuating any such sale of the said Secretary of State his successors or assigns shall think fit: AND it is hereby declared that the receipt of the said Secretary of State his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom: AND it is hereby declared that the said Secretary of State his successors and assigns shall hold the moneys to arise from any sale in pursuance of the afore-said power Upon Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said his executors administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said and by order of the Governor General of India in Council (or of the Governor of in Council) (or of the Lieutenant-Governor of) (or of the Chief Commissioner of) on behalf of the said Secretary of

General Rules.

State in Council have hereunto set their hands the day and the year first above written.

Signed by the said and in the presence of—	
	(1)
Name of witness address and occupation of witness.	(2)
Name of second witness address and occupation of witness.	(3)
	(4)

Note.—

NOTIFICATION,—By the Government of India, Finance Department, No. 10 Exc., dated the 2nd January 1907.

In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I of the said Act on mortgage deeds executed by an officer of the Government in Civil or Millitary employ for securing the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

NOTIFICATION,—By the Government of India, Finance Department, No. 4976 Exc., dated the 9th August 1907.

In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the duty chargeable under Article 54 of Schedule I of the said Act on deeds of reconveyance of mortgaged property executed by the Government in favour of an officer in civil or military employ on the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

APPENDIX 17.

Rules regarding the submission of memorials to His Majesty the King and the Secretary of State for India, and of petitions to the Government of India.

Rules regarding the submission of Petitions to the Government of India.

NOTES.—(1) In these [illegible]
Administra [illegible]
except as [illegible]
more than [illegible]
under the [illegible]
Brigade Commanders.

(2) These rules d [illegible]
and menial [illegible]
working of [illegible]
Public Work [illegible]

(3) [illegible]

(4) [illegible]

SECTION I.

As to the submission of petitions to the Government of India by private persons or Public bodies.

1. Every petition to the Government of India should be forwarded through the Local Government having jurisdiction in respect of the subject matter of the petition. In cases where no Local Government is in a position to deal with the subject matter of the petition, it should be forwarded through the Local Government within whose jurisdiction the petitioner is or has last been residing or employed.

2. A petition may be either in manuscript or in print but m[illegible] documents, be properly a[illegible] the petitioner, or, when th[illegible] the signatures of one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government requesting its transmission to the Government of India, and, when any order of a Local Government is appealed against, by a copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any bills before the Council may be addressed either in the form of a petition to the Governor General in Council or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary in the Legislative Department. Ordinarily such communications will not be answered. Except in the case of the High Court at Fort William, such communications from courts, officials or public bodies should be sent through the Local Government.

SECTION II.

As to the submission of petitions by officers in civil employ.

5. Every officer wishing to petition the Government of India should do so separately.

6. Every petition should be submitted through the Head of the Office or Department to which the petitioner belongs, and should be forwarded by him through the usual official channel.

7. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in the matter.

8. No notice will be taken of a petition relating to any matter connected with the official prospects or

position of an officer still in the public service unless it is submitted by the officer himself.

SECTION III.

As to the transmission or withholding of petitions by Local Governments.

9. Every petition to the Government of India should be forwarded by the Local Government concerned with a concise statement of the material facts and (unless there are special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing. Where service or character books are maintained these also should be submitted.

10. When the petition is not in English the Local Government should transmit a translation with it.

11. Local Governments are vested with discretionary power to withhold petitions addressed to the Government of India in the following cases:—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful, or improper.

(3) When a previous petition has been disposed of by the Secretary of State for India, or the Governor General in Council, and the petition discloses no new facts or circumstances which afford grounds for reconsideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is an application for employment from a person not in the service of Government: or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

NOTE 1.—In the following cases, namely :—

(a) when a petition is an appeal from a judicial decision in a case in which [illegible]

contains such a prayer,

the petition must be transmitted to the Government of India, unless it falls under clause (13) of this rule.

NOTE 2.—When a petition of the kind referred to in clause (c) of Note 1 is addressed to the Government of India after a previous petition has been rejected by the Local Government the petition must be transmitted, [illegible]

14th October 1885.

(7) When a petition is an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant or an employé of a local authority whose salary was not more than Rs. 100 a month.

(8) When a petition is an appeal against a decision, which, by any law or rule having the force of law, is declared to be final.

(9) When a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in Article 915 of the Civil Service Regulations.

(10) When a petition is an appeal against the non-exercise by the Local Government of a discretion vested in it by law or rule.

(11) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(12) When a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay.

(13) When a petition relates to a subject on which the Local Government is competent to pass orders and no previous application for redress has been made to the Local Government.

(14) When a petition makes a proposal regarding legislation which the Local Government is not prepared to support.

12. If a petition is withheld, the petitioner should be informed of the fact and the reason for it.

13. A list of petitions withheld under rule 11, with the reasons for withholding them, shall be forwarded quarterly to the Government of India in the proper Department.

RULES REGARDING THE SUBMISSION OF MEMORIALS AND OTHER PAPERS OF THE SAME CLASS TO HIS MAJESTY THE KING, EMPEROR OF INDIA, OR TO THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA.

N.B.—These rules do not in any way affect or supersede orders issued on the same subject by the military authorities for the guidance of the army.

I.—No memorials will be received or attended to unless forwarded as hereinafter prescribed.

II.—Every memorial to His Majesty or to the Secretary of State for India should contain all material statements and arguments relied upon by the memorialist and be complete in itself; and it should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III.—Every memorial to His Majesty or to the Secretary of State for India should be presented through the Local Government having jurisdiction in respect of the subject-matter of the memorial. In cases where no Local Government is in a position to deal with the subject-matter of the memorial, it should be presented through the Local Government within whose jurisdiction the memorialist is or has last been residing or employed or, if there is no Local Government answering to these descriptions, then through the Government of India.

IV.—Every memorial to His Majesty or to the Secretary of State for India presented through the Governments of Madras or Bombay should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of a memorial which—

(a) relates to—

(i) any rule or standing order of the Government of India, or

(ii) any Legislative proceeding of the Governor General or to an Act to which the Governor General has assented, or

(iii) a case which has been previously under the consideration of the Government of India, whether on appeal or otherwise, or

(b) if granted would cause expenditure for which the Imperial and not the Local Government would be primarily responsible.

Every such memorial should be forwarded with a covering letter containing a full statement of facts and

an expression of opinion to the Government of India in the proper Department for transmission to the Secretary of State * for India.

V.—Every memorial to His Majesty or to the Secretary of State for India presented through a Local Government, other than the Government of Madras or Bombay, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper Department for transmission to the authority addressed.†

VI.—Every memorial to His Majesty or to the Secretary of State for India from a person who has been employed in the army should, if it relates to a military subject, be forwarded through the Lieutenant-General Commanding the Northern or Southern Army in which the memorialist has served. The Lieutenant-General will forward it, with a full statement of facts and an expression of opinion, to the Government of India in the Military Department for transmission to the authority addressed. ‡

VII.—No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Government, except in

* "In the case of memorials and petitions against, or regarding Acts passed by the Legislative Council of the Governor General, the Legislative Depart- [illegible] ting, such memorials."—Home Department, No. $\frac{22\text{-Public}}{990-1001}$, dated 24th May 1878.

Memorials involving questions relating to pensions, gratuities, allowances, and the like, should be forwarded through the Government of India.—Home Department Notification No. 5153, dated 10th September 1901.

† Appeals by private persons from the orders of the Lieutenant-Governors lie, in the first instance, to the Governor General in Council. An appeal to the Secretary of State will lie only in the event of an appeal to the Governor General in Council having been rejected.

‡ Appeals by individuals from the orders of the Lieutenant-General Commanding the Forces lie in the first instance to the Governor General in Council and thereafter to the Secretary of State.

the case of an appeal from a judicial decision in which the judge is a political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the person concerned of the order to which objection is taken.

VIII.—A memorial may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet, and must conclude with a specific prayer.

IX.—Memorials, together with their accompanying documents, should be in English.* If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended which should be attested by the signature of the memorialist.

N.B.—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial.

X.—It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record.

* "As it frequently happens that the disposal of vernacular petitions presented to the Government of India is delayed owing to their being unaccom- [illegible]

2. "It should, however, be clearly understood that it is not the intention of the Governor General in Council that any petition presented for transmission to the Government of India or the Secretary of State should be refused by reason of its being in the vernacular or because it is unaccompanied by a [illegible] vernacular petition or memorial forwarded to supreme authority by or through a *Local Government* should be accompanied by an English translation." [Home Department, No. 64—2096-96 (Public), dated 21st November 1878.]

XI.—As a general rule, the transmission to England of a memorial duly forwarded through the proper channel should not be delayed by the transmitting Government in India beyond a month after the receipt of the memorial.

XII.—The Governments in India are vested with discretionary power to withhold the transmission of memorials addressed to His Majesty or to the Secretary of State for India in the following cases:—

(1) When a memorial is illegible or unintelligible.

(2) When a memorial contains disrespectful or improper language.

(3) When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to His Majesty by a person whose appeal to the Secretary of State for India has already been rejected shall be held to be a second memorial to the same authority, and shall not be transmitted.

(4) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a memorial is an application for employment under one of the Governments in India from a person not in the service of the Government: or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a memorial is a mere appeal from a judicial decision.

NOTES.—(1) If the memorial is practically an appeal for mercy or pardon, or contains such an appeal, it must be transmitted, unless it falls under rule XIII.

(2) *When a memorial of the kind referred to in Note 1 is* addressed to His Majesty or to the Secretary of State for India after a previous petition has been rejected by the Government of India or [illegible]

No. $\frac{7}{1161-72}$, dated the 15th August 1890.

(7) * When a memorial is an appeal against an order of a Local Government regarding the dismissal, removal, reduction or other punishment of a Government servant or an employé of a local authority whose salary was not more than Rs. 100 a month; or when it is an appeal against a similar order of a Local Government confirmed by the Government of India from a Government servant or an employé of a local authority whose salary was not more than Rs. 250 a month.

NOTE—The first sentence in this clause applies to the orders of the Government of India as well as to those of Local Governments.

(8) When a memorial is an appeal against a decision which, by any law or rule having the force of law, is declared to be final.

* "The Governor General in Council considers that the discretionary power of withholding petitions under clause 8, rule XIII † of the rules for the submission, receipt and transmission of memorials and other papers of the same class addressed to His Majesty the King, Emperor of India, or to the Right [illegible]

...le representations
it is convenient
instead of being
to this country.
...s any reasonable
by the Govern-
...attention of the
...me Department

† Since renumbered clause 7, rule XII.

(9) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension.

(10) When a memorial is a mere appeal against the non-exercise by one of the Governments in India of a discretion vested in such Government by law or rule.

(11) When a memorial is an appeal against the action of a private individual or of a body of private individuals, regarding the private relations of the memorialist and such individual or body.

(12) When a memorial is an appeal against order refusing the grant of a pension to an inferior servant who is not eligible for such grant under the pension rules.

XIII.—The Government of India may withhold the transmission of a memorial to His Majesty or to the Secretary of State for India unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject; and the Government of Madras or Bombay may withhold the transmission of a memorial which under rule IV they are authorised to forward direct, unless the memorialist has previously memorialised the Local Government concerned on the same subject: provided that, when the memorial is one for pardon which no authority in India has the power to grant, it should be addressed to His Majesty and forwarded to the Secretary of State for India.

XIV.—When a memorial is withheld, the memorialist should be informed of the fact and of the reason for it.

XV.—A list of memorials withheld under the discretionary power conferred by rule XII, with the reasons for withholding them, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State for India.

APPENDIX 18.

Contracts and Agreements involving liabilities on the part of the State.

The following rules are laid down to regulate the powers of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State:— VIII, 9

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23 Vict., Cap. 41, section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India, to or with

ther public
mi'ling or
being ardi-
pose of any
of a like

nature:—

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by the Government of India to, with or in favour of any person, firm, syndicate, company, municipality or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancelment by the Government of

India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or Administration or other authority in India to, with or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India,—

when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The *foregoing Rules I to VII inclusive*, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreements, if [illegible]

[illegible] ernment of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government *to meet particular* cases or particular classes of cases.

[illegible] agreement of the class referred [illegible] the Government of India, its [illegible] Judicial Department of the Local Government and by the *highest legal advisor to that* Government.

D.—The foregoing rules shall not apply to any concession grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved *by the Secretary of State in Council*.

if such concession, grant, lease, or contract

(a) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or

(c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—*No transfer of any such concession, grant, lease, or contract*, or of any part thereof, of any interest therein, or any underletting, shall be recognized as valid except it be made with the express assent of—

(a) the Secretary of State in Council in cases falling within Rule I or II;

(b) the Government of India in cases falling within Rule III; and

(c) the Local Government or Administration in any other cases; with the proviso that a transfer or underletting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and

when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreements, if the rights under it are transferable, must be so framed that it will [illegible] in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class [illegible] Local Government and by the highest legal adviser to that Government.

D.—The foregoing rules shall not apply to any concession grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

APPENDIX 19.

Statement of Local Allowances drawn throughout India in the Public Works Department.

PART I.—ENGINEERS.

Class of Officers by whom drawn.	Particulars of Allowances Sanctioned.																		
	Presidency house-rent allowances at Calcutta, Madras and Bombay, subject to the exceptions noted in Chapter I, para. 30.		Presidency allowances to Engineers not belonging to the Provincial Service at Calcutta, Madras and Bombay, and also Aden and Somali Coast, subject to the exceptions noted in Chapter I, para. 33.	Presidency allowance to Provincial Service Engineers at Calcutta, Bombay, Aden and Somali Coast.	Burma. Lower.		Burma. Upper.		Baluchistan and beyond the North West Frontier of India.		Periyar Project.	Wenaad, Vizagapatam, Ganjam and Anaimalai Hill Tracts.	Assam, excluding Sylhet, Cachar Plains and Goalpara District.		Sind.		Jalpaiguri Duars.	Coorg Division.	Kumaun (Government) estates.
	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	—	—	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	Engineers not belonging to the Provincial Service.	Engineers not belonging to the Provincial Service.	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	Engineers not belonging to the Provincial Service.	Provincial Service Engineers.	—	—	—
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	[illegible]	19	20
Engineer Establishment—	[illegible]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Engineer, 1st and 2nd classes.	60	40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, 3rd class.	60	40	...	...	...	...	...	65	...	65	...	...	...	...	...	...	...	...	...

Executive Engineer, 1st grade.	45	30	100(a)	65(a)	100(5)	65	(5)100	65	100	65	100	100)			100(1)		.	100	100
Executive Engineer, 2nd and 3rd grades.	45	[illegible]	100	65	100	65	.00	65	100	[illegible]	100	110	100	65	100(1)	65(1)		100	100
Assistant Engineer, 1st grade.	45	[illegible]	100	[illegible]	100	65	100	65	100	65	100	100	100	65	100(1)	65(1)	50	...	...
[illegible] Engineer, 2nd grade.	[illegible]	20	50	[illegible]	100	65	100	65	100	65	100	100	100	65	50(1)	*5(1)	50	..	...
Assistant Engineer, 3rd grade.	20	20	50	35	100	65	100	[illegible]	100	65	100	100	100	65	50(1)		50	...	...
Apprentice Engineer; Qualified student from the Thomason College posted for practical training	20	[illegible]	25	25	50	50	50	50	50	50	50	50	50	50	.		50	...	...

(1) These allowances are applicable only to officers in the Irrigation Branch and not admissible to natives of Sind.

(2) The allowances in Baluchistan Periyar Project, Potingi Ghat, Vizagapatam and Ganjam Hill Tracts and Wynaad are restricted to officers drawing Rs 1,100 and under, and in the Anaimalai Hill Tracts to Executive and Assistant Engineers only till the roads are complete and for a period not exceeding eight years with effect from the 24th December 1897

In the Wynaad, Anaimalai, Ganjam and Vizagapatam Hill Tracts the local allowance is not to be drawn by officers travelling casually within the limits of the tracts named on inspection duty or otherwise, but only by officers whose head-quarters are within the tracts In the case of such officers an absence exceeding 10 days from these tracts will deprive them of the allowance for the whole period of their absence.

The allowances in columns 6, 7, 8, 9, 10, 11 are due to expense of living;

12, 13, 18 unhealthiness of locality and expense of living;

14, 15, unpopularity of service in Assam and expense of living;

16, 17, unhealthiness and severity of climate;

(a) This only applies to the Presidency towns of Calcutta and Bombay.

(5) The aggregate of salary, *plus* the local allowance of Rs. 100, shall not in future exceed Rs. 1,100 *per mensem*. This also applies to Upper Burma.

NOTE.—Temporary Engineers appointed by the Secretary of State on short covenants may be granted the local allowances specified in this appendix, at rate obtaining for officers of similar standing on the permanent establishment, and subject to the same rules.

Statement of Local Allowances drawn throughout India in Public Works Dept.—*contd.*

PART II.—OTHER ESTABLISHMENT, EXCLUDING ENGINEERS.

CLASS OF OFFICERS BY WHOM DRAWN.	PARTICULARS OF ALLOWANCE SANCTIONED.																			
	Presidency house-rent allowance [illegible] Calcutta, Madras and Bombay, subject to the exceptions noted in Chapter I, para. 30	Presidency allowance at Calcutta, Madras and Bombay, and also Aden and Somali Coasts, subject to the exceptions noted in Chapter I, para. 32	Burma. Lower.	Burma. Upper.	Baluchistan and beyond the North-West frontier of India.	Periyar project.	Wynaad, Vizagapatam, danpam and Animalai Hill tracts.	Assam excluding Sylhet, Cachar Plains and Goalpara District.	Darjeeling.	Dun agudduum on Upper Godavery.	Sirhind Canal.	Sind.	Eastern Bengal State Railway.	Kollegal Taluq of the Coimbatore District.	Kodaikanal in the Palni Hills.	Nilgiri Hills.	Shevaroy Hills.	Jalpaiguri Duars.	Coorg Division.	Kumaun (Government) estates.
1	2	3	4	5	6	7	8	9	[illegible]	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superior Revenue Establishment																				
Special Class, 2nd and 3rd grades	60	...			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Class I, 1st grade	60	...	...	...	...	...	...	...		...	...	...	...	...		...	...	...	...	...
" 2nd "	60	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" 3rd "	60	...		100(2)	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Class II, 1st grade	45	100(a)	(?)	100	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" 2nd, 3rd and 4th grades.	45	100	100(5)	100	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Class III, 1st grade	30	60	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" 2nd, 3rd and 4th grades.	20	60	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Candidates for Traffic Department.	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superior Accounts Establishment—(?)																				
Examiner, 1st and 2nd classes	60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" 3rd class	60	...	...	100(?)	100(?)	100(?)	100(?)	...	...	...	...	...	...	...	...	...	...	...	...	...
" 4th class, 1st grade	45	100(a)	...	100	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...	...
" " 2nd and 3rd grades	45	100	100	100	100	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...
Deputy Examiner, 1st grade	45	100	100	100	100	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...
" 2nd "	30	60	100	100	100	100	100	100	...	...	...	...	...	...	...	...	...	...	...	...

Assistant Examiner, 1st and 2nd grades.	20	50	100	100	100	100	100	100	..	..	..	..	...	..	..	..	...	...	...	..
Apprentice Examiner	20	25	50	50	50	50	50	50	...	..	..	...	...	...	..	...	...	..	...	...
Upper Subordinate Establishment—																				
Sub-Engineers, 1st, 2nd and 3rd grades.	20	50	50	80	80	80	80	80	...	30	..	..	...	25(8)	..	...	30(4)	50	80	75
Supervisors, 1st and 2nd grades.	10	50 / 30(7)	60	60	60	60	60	50	.	30			..	25(8)	..	25	30(4)	25%	60	50
Overseers, 1st, 2nd and 3rd grades.	10	50 / 15(7)	40	40	40	40	40	40	.	30		..	.	25(8)	.	20	30(4)	25%	40	30
Subordinate Revenue Establishment—																				
Men on Rs. 200 and more	..		(a)		50															
" " " 100 to 199	..	.	(a)		40	.	.		..				.	.					.	..
" " " 50 " 99			(a)		20		..	...	..				.					.		
" " " 25 " 49					10	.	..	.	..					..			.	.		..
" " " 15 " 24		.	.		5	.			..				.	.						.

(a) This only applies to the Presidency towns of Calcutta and Bombay.

(4) The allowances in Upper Burma Baluchistan, Periyar Project, Potingi Ghat, Vizagapatam and Ganjam Hill Tracts and Wynaad are restricted to officers drawing Rs 1,100 and under, and in the Anaimalai Hill Tracts to Upper Subordinates only till the roads are completed and for a period not exceeding eight years with effect from the 28th December 1907.

In the Wynaad, Anaimalai, Ganjam and Vizagapatam Hill Tracts the local allowance is not to be drawn by officers travelling casually within the limits of the tracts named on inspection duty or otherwise, but only by officers whose head-quarters are within the tracts. In the case of such officers an absence exceeding 15 days from these tracts will deprive them of the allowance for the whole period of their absence.

(5) Provided this allowance does not raise the salary of the incumbent above Rs 6,000 a year.

(6) Subject to a maximum of Rs 900.

(6) Exclusive of officers who are on the rates of pay laid down in para 20, Chapter I of the Code, who are not entitled to any of the local allowances herein detailed. In the case, however, of officers of this class (i.e., new classification) who are stationed in Burma and whose salary does not exceed Rs. 1,000 a month, a local allowance of Rs 100 a month is admissible.

(7) These are the rates for the Presidency town of Madras.

(8) Only some men on these rates of pay draw certain allowances which will continue until absorbed in increments.

(9) Not admissible to Sub-Engineers, 1st grade.

The allowances in columns 4, 5, 6, 10 and 15 to 18 are due to expense of living;
7, 8, 11, 19 unhealthiness of locality and expense of living;
9, unpopularity of service in Assam and expense of living;
12, remoteness of stations;
13, unhealthiness and severity of climate;
14, expenses incidental to position;
16, unhealthiness of locality and unpopularity of service.

Statement of Local Allowances drawn throughout India in the Public Works Dept.—*contd.*

PART II.—OTHER ESTABLISHMENT, EXCLUDING ENGINEERS—*contd.*

Class of Officers by whom drawn.	PARTICULARS OF ALLOWANCES SANCTIONED.																	
	Presidency house-rent allowance at Calcutta, Madras and Bombay, subject to the exceptions noted in Chapter I, para. 31.	Presidency allowance at Calcutta, Madras, and Bombay, and also Aden and Konkan Coasts, subject to the exceptions noted in Chapter I, para. 32.	Burma. Lower.	Burma. Upper.	Baluchistan and beyond the North-West Frontier of India.	Periyar Project.	Wynaad, Vizagapatam, Ganjam and Animalai Hill Tracts.	Assam, excluding Sylhet, Cachar Plains and Goalpara District.	Darjeeling.	Domasaddium on Upper Godavery.	Sirhind Canal.	Sind.	Eastern Bengal State Railway.	Kollegal Taluk of the Coimbatore District.	Kodaikanal in the Palni Hills.	Nilgiri Hills.	Shevaroy Hills.	Jalpaiguri Duars.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subordinate Account Establishment—																		
Accountants, 1st [redacted]de	(11) 30	50	80	80	80	80	80	60	25%	...	...	...	...	...	...		...	...
" 2nd "	30	60	60	80	80	60	60	50	25%	...	...	...	...	...	...	...	...	...
" 3rd "	10	40	60	60	60	60	60	50	[redacted]%	...	...	...	...	...	...	...	...	...
" 4th "	10	30	30	40	40	40	40	30	25%	...	...	...	...	...	...	...	...	...
Sub-Accountants			20	20	...					...	...	...	...	...	...	...	...	...
Accountants, 1st, 2nd and 3rd grades.	20 (11)	10 (11)	—	...	...	80 (11)	80 (11)	.	...	...	...	...	...	...	...	...	...	...
" 4th and 5th grades.	10 (11)	30 (11)	...	...	...	60 (11)	60 (11)	..	...	...	...	...	...	...	...	...	...	...
" 6th, 7th and 8th grades.	10 (11)	15 (11)	...	...	...	40 (11)	40 (11)	...	...	...	...	...	...	...	...	...	...	...
Lower Subordinate Establishment—																		
Sub-Overseers, 1st, 2nd and 3rd grades.	...	20 (12)	20	20	— (12)	(12)	— (12)	20	...	.	...	...	...	15	...	...	...	25%
(14) Travelling Inspector of Accounts.	—	— (12)	— (12)	—	— (12)	—	—	—	...	...	...	...	...	...	...	...	...	...

Clerks	...	...	...	... (13)	... (17)	...	... (13)	... (16)	25%	...	...	...	...	...	...	...	...	...
Assistant Surgeons . . .	...	...	...		50	50	...	...	...	...	...	...	...	...	...	...	...	...
Hospital Assistants . . .		...	(13)	(13)	35%	30%	...	25%	...		10	...	...	...	...		...	...
Messengers at Aden . .		5	...	...	...	...		...	...	...	...	...	...	...			...	...
Peons on the permanent establishment on rates of pay sanctioned for peons attached to sub-divisional offices.	...	...	...	...	...	...	50% (13)	...	...	...	...	...	...		3	50%	...	...
Servants drawing under Rs. 10 (15).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Manager, Eastern Bengal State Railway.	...	...	...	...	...	...	...	...	...	...	...	...	250	...	...	...	...	

(10) These rates do not apply to Accountants of the Madras Public Works Department.

(11) These rates are admissible to Accountants of the Madras Public Works Department.

(12) Applies only to the Wynaad.

(13) Sub-Overseers and clerks not engaged locally and not on consolidated rates of pay receive [redacted] per cent. on salaries varying from Rs 30 and upwards subject to a maximum allowance of Rs. 6 , and 50 per cent on salaries under Rs. 30, subject to a maximum allowance of Rs. 8 But as a special case the seven permanent Sub-Overseers locally engaged in Baluchistan get 30 per cent on salary. In Upper Burma the allowance is granted only in certain localities.

(14) Same as Accountants.)

(15) Compensation for dearness of food in accordance with the orders communicated in Public Works Department Circulars No. 3 of 1888 and No. 7 of 1883.

(16) 25 per cent is still allowed to incumbents who had not elected the new rates of consolidated pay on the abolition of the local allowance.

(17) Admissible in the Aden Division only.

(18) See para. 446.

The allowances in columns 4, 5, 6, 10, and 16 to 19 are due to expense of living ;

7, 8, 11, 19, unhealthiness of locality and expense of living ;

9, unpopularity of service in Assam and expense of living ;

12, remoteness of stations ;

13, unhealthiness and severity of climate ;

14, expenses incidental to position.

15, unhealthiness of locality and unpopularity of service.

Note.—Presidency allowance and house-rent and other local allowances are not admissible to non-pensionable Accountants and Travelling Inspectors of Accounts ranking as Accountants serving on an open line of Railway.

Statement of Local Allowances drawn throughout India in the Public Works Department—*concld.*

PART III.—LOCAL ALLOWANCES FOR OFFICERS OF THE IRRIGATION BRANCH, PUNJAB.

The following rules govern the grant of local allowances to officers of the Punjab Irrigation Branch :—

(1) To qualify for an allowance under the rules an Executive or Assistant Engineer in the Punjab Irrigation Branch, must have served four years in a divisional or sub-divisional charge, the head-quarters of which are other than the places noted on the margin. This list of excepted places may hereafter be added to by the Local Government. The stations named, or that may be hereafter added, are those which are favourably situated and are therefore excepted. Service as an Apprentice Engineer or otherwise than in divisional or sub-divisional charge will not count as qualifying service.

Sialkot.	Jhelum.
Lahore.	Ferozepore.
Amritsar.	Multan.
Meean Meer.	Hoti Mardan.
Delhi.	Hill Stations.

(2) The scale of allowances is as follows :—

	AT STATIONS EXCEPTED UNDER RULE (1) OTHER THAN HILL STATIONS.		AT OTHER STATIONS.	
	Officers drawing Imperial rates of pay.	Provincial Officers.	Officers drawing Imperial rates of pay.	Provincial Officers.
	Rs.	Rs.	Rs.	Rs.
Officer in charge of a Division	50	35	100	65
Officer in charge of a Sub-Division	25	17	50	33

(3) An officer on duty in a hill station will not, though otherwise qualified for the allowance under Rule (1), draw it while on such duty.

(4) Time spent on leave other than privilege leave will not count as service qualifying for the allowance.

(5) *The continuance during privilege leave of allowances admissible under these rules, will be subject to Article 267, Rule 2, of the Civil Service Regulations.*

(6) The Local Government is competent, in its discretion, to withhold the allowance that may be claimed under these rules, or to declare that any portion of the time spent at stations, other than those excepted under Rule (1), shall not count as service qualifying for the allowance.

Statement of Local Allowances drawn throughout India in the Public Works Department—*concld.*

PART III.—LOCAL ALLOWANCES FOR OFFICERS OF THE IRRIGATION BRANCH, PUNJAB.

The following rules govern the grant of local allowances to officers of the Punjab Irrigation Branch:—

(1) To qualify for an allowance under the rules an Executive or Assistant Engineer in the Punjab Irrigation Branch, must have served four years in a divisional or sub-divisional charge, the head-quarters of which are other than the places noted on the margin. This list of excepted places may hereafter be added to by the Local Government. The stations named, or that may be hereafter added, are those which are favourably situated and are therefore excepted. Service as an Apprentice Engineer or otherwise than in divisional or sub-divisional charge will not count as qualifying service.

Sialkot.	Jhelum.
Lahore.	Ferozepore
Amritsar.	Multan.
Meean Meer.	Hoti Mardan.
Delhi.	Hill Stations.

(2) The scale of allowances is as follows:—

	AT STATIONS EXCEPTED UNDER RULE (1) OTHER THAN HILL STATIONS.		AT OTHER STATIONS.	
	Officers drawing Imperial rates of pay.	Provincial Officers.	Officers drawing Imperial rates of pay.	Provincial Officers.
	Rs.	Rs.	Rs.	Rs.
Officer in charge of a Division	60	35	100	65
Officer in charge of a Sub-Division	25	17	[illegible]	35

(3) An officer on duty in a hill station will not, though otherwise qualified for the allowance under Rule (1), draw it while on such duty.

APPENDIX 19.

Classification of the transactions of Executive Engineers.

Buildings and Roads Branch.		Irrigation Branch.		Remarks.
Main head.	Sub-head.	Main head.	Sub-head.	
I.—Remittance Accounts.				
Civil Department	I.—Remittances to Civil from Public Works Department.	Same as in the Buildings and Roads Branch.		
	Payments into Treasuries by Officers of the Public Works Department.	...	...	For miscellaneous receipts, etc., paid into treasury.
	II.—*Remittances from Civil to Public Works Department*—			
	Cheques of Public Works Officers.	...	...	No details are required in the accounts, as they can be readily obtained from the Pass books.
	III.—Items adjustable by Civil Department—			
	(a) Inter-departmental charges by Public Works Department.	...	...	For payments on account of the Forest Department and other Departments, and in the stock accounts, value of stock *issued to that and other Departments.*

Classification of the transactions of Executive Engineers—*contd*

Buildings and Roads Branch.		Irrigation Branch.		Remarks.
Main head.	Sub-head.	Main head.	Sub-head.	
	I.—*Remittance Accounts—contd.*			
Civil Department—*contd.*	III.—Items adjustable by Civil Department—*contd.*			
	(*b*) Revenue in Public Works Department to be credited upon Civil books. (*c*) Expenditure in Public Works Department chargeable upon Civil accounts.	...	...	Under these sub-heads are placed revenue and expenditure on account of Excluded Local Funds and Public Works chargeable to a loan upon the Civil books. In the stock accounts, value of materials received from old Local Fund buildings would be included.
	(*d*) Exchange on transactions of the Public Works Department with England.	...	...	For Exchange on payments in England for Public Works not charged to Revenue, head "49."
	(*e*) Receipts on account of service and other funds.	...	...	To exclude subscriptions to the Indian Military Service Family Pension Fund which should be credited to the Military Department of the Presidency to which the subscriber belongs.

(*f*) Miscellaneous	...	...	All miscellaneous receipts and charges adjustable by the Civil Department which cannot be classified under any of the above sub-heads.
IV.—Items adjustable by Public Works Department—	...	...	All items of class IV will be advised by the Examiner.
(*a*) Payments into treasuries by Civil Officer on account of Public Works Department.		(*c*) Charges for collection of water rates.	
(*b*) Contributions in aid of Public Works.	*Same as in the Buildings and Roads Branch.*		*Include payments* made by the Forest Department and other Departments on behalf of the Public Works Department; charges for convict labour, value of instruments returned to the Mathematical Instrument Department, etc., in the stock accounts, value of Forest Department supplies brought on to the books.
(*d*) Interdepartmental charges to Public Works Department.			
(*e*) Payments for land taken up for Public Works Department purposes.			
(*f*) Miscellaneous			

Classification of the transactions of Executive Engineers—*contd.*

Buildings and Roads Branch.		Irrigation Branch.		Remarks.
Main head.	Sub-head.	Main head.	Sub-head.	
I.—Remittance Accounts—*concld.*				
Central Adjusting account	...	Same as in the Buildings and Roads Branch.		All transfer transactions including rents, value of stores from military magazines, etc., with the Military, Marine and Postal Departments are adjusted under this head. In cases where the Public Works Department is the responding Department, the method of adjustment will be advised to the Executive Engineer by the Examiner.
Telegraph Department	...	...	...	For transfer adjustments with that Department.
Transfers of the Public Works Department.	(1) Divisional	...	...	Under this head in either the cash or stock accounts, according to the nature of the transaction, will be posted all transfer adjustments between different divisions and branches of the Public Works Department (*vide* paras. 1307 *et seq*), including advances to Civil
	(2) Buildings and Roads	...		
	(3) Irrigation	...		

	(4) State Railways	...	...	Officers, who render accounts to the Examiner. The first sub-head is for transfers between divisions in the same Province; the next four, for transfers to or from the branches indicated. The final sub-head is required for charges on account of land.
	(5) State outlay on Companies' lines.	...	...	
Guaranteed Railways	...	...	...	For transfer adjustments between the Public Works Department and Guaranteed Railways.
London account	(1) Stores (2) Miscellaneous.	...	...	Credits to this head of account will invariably be advised by the Examiner. The first sub-head is for the value calculated at 16 pence per rupee of stores for Provincial and Local Services and Native States; the second is for recoveries of family payments made in England, etc., *vide* paras. 1335 to 1337 and 1665 *et seq.*

Classification of the transactions of Executive Engineers—*contd.*

Fund head.	Major head.	Departmental head.	Main head.	Minor head.	Remarks.
		II.—Revenue Heads.			
		(a) Buildings and Roads Branch.			
Revenue, Imperial.	XXXI—Military Works.	...	...	...	The heads of classification are detailed in Appendix 22.
	XXXII—Civil Works.	...	...	...	
Revenue, Provincial.	XXXII—Civil Works.	...	...	...	
Revenue, Incorporated Local.	XXXII—Civil Works.	...	...	...	
	VIII—Income Tax	...	...	...	
		(b) Irrigation Branch.			
Revenue, Imperial.	XXIX—Major Works.	Direct Receipts.			
	XXX—Minor Works and Navigation.	Direct receipts	1. Ordinary Irrigation and Navigation Works.	1. Works for which neither Capital nor Revenue accounts are kept.	

			2. Agricultural Works.	2. Works for which only revenue accounts are kept. 3. Works for which capital and revenue accounts are kept.	Ditto.
Revenue, Provincial.	XXIX—Major Works.	Same as Imperial			
	XXX—Minor Works and Navigation.				
Revenue, Incorporated Local.	XXX—Minor Works and Navigation.				

III.—EXPENDITURE HEADS.

(a) *Buildings and Roads Branch.*

Expenditure, [illegible] Pro- [illegible] the [illegible] y be.	33—Famine Relief Works in charge of Public Works Department.	The heads prescribed for Irrigation or Civil Works.			See paras. 887 to 891.

Classification of the transactions of Executive Engineers—*contd.*

Fund head.	Major head.	Departmental head.	Main head.	Minor head.	Remarks.
		III.—Expenditure Heads—*contd.*			
		(a) Buildings and Roads Branch—contd.			
Expenditure, Imperial.	11—Military Works.	(1) Original works	...	...	The further sub-division of these heads will be found in Appendix 22.
		(2) Repairs	...	...	
		(3) Establishment	...		
		(4) Tools and plants	...	...	
		(5) Barrack Department	1. New supplies.		Ditto ditto.
			2 Repairs, and carriage.	...	
			3. Establishment		
		(6) Suspense—			
		(i) Purchases	...	...	For the adjustment of purchases and sales of stocks on credit, and for cash advances for the purchase of stock (*vide* paras. 1322 to 1329).
		(ii) Sales	...	...	

	(iii) Stock . .	..	.	*Vide* paras. 1330 to 1332 In the stock accounts, the credits and charges under this head represent the issues to, and outturn from, Manufacture.
	(iv) Miscellaneous advances.	..	..	To this account all advances to be recovered are charged, and other items which, at the time of entry it is impossible to charge off to a final head The amount is credited with the amounts of recoveries or adjustments.
	(v) London invoices .	...	.	This account will be credited by debit to "London Stores" on receipt of invoices from England. On receipt of the advice of payments made by the Secretary of State the head "London Invoices" will be debited by credit to "Expenditure in England" or "London Account—Stores". Transactions under this and the next following head will always be advised by the Examiner
	(vi) London stores .			On receipt of the stores despatched from England, this head will be credited by debit to "Stock" on the work concerned. *Vide* paras. 1338 and 1339.
45—Civil Works .	1. Original works . . 2. Repairs 3. Establishment. 4. Tools and plant			Departmental heads 1 and 2 are recorded separately by the following service heads:— (a) Civil Buildings.

Classification of the transactions of Executive Engineers—*contd.*

FUND HEAD.	Major Head.	Departmental head.	Main head.	Minor Head	REMARKS.
		III.—EXPENDITURE HEADS—*contd.*			
		(a) Buildings and Roads Branch—contd.			
					(b) Communications. (c) Miscellaneous Public Improvements.
		5. Suspense— (i) Purchases. (ii) Sales. (iii) Stock. (iv) Miscellaneous advances. (v) London invoices. (vi) London stores.	...	...	The further sub-division of these heads will be found in Appendix 22.
Expenditure, Provincial.	45—Civil Works .	.....	...	...	Sub-divisions are the same as in the case of Imperial expenditure.

Expenditure, Incorporated Local.	45—Civil Works .	......	...	...	Sub-divisions are the same as in the case of Imperial expenditure.

(b) Irrigation Branch.

Expenditure, Imperial.	35—Construction of Protective Irrigation Works.	......	...	...	Under these two heads is grouped all construction expenditure on Major Works. The classification for "35"—is the same as for "43"—Irrigation Works.
	43—Irrigation Works.	......	...	...	
		(1) Works . . .	...	...	Details of the further sub-division of these heads will be found in Appendix 22.
		(2) Establishment .	...	...	
		(3) Tools and plant .	...	...	
		(4) Suspense . .	...	...	The suspense heads are the same as those required in the case of the Buildings and Roads Branch, *q. v.*
	42—Major Works .	(1) Extensions and improvements.			For details of these charges, see Appendix 22.
		(2) Maintenance and repairs.			
		(3) Compensation .	...	...	
		(4) Establishment .			
		(5) Tools and plant .			

Classification of the transactions of Executive Engineers—*contd.*

Fund head.	Major head.	Departmental head.	Main head	Minor head	Remarks.
		III.—Expenditure Heads—*concld.*			
		***(b) Irrigation Branch*—concld.**			
Expenditure, Imperial—*concld.*	42—Major Works	Refunds of revenue	...	...	For refunds allowed after collection.
	43—Minor Works and Navigation.	...	1. Ordinary Irrigation and Navigation Works.	1. Works for which neither capital nor revenue accounts are kept	Expenditure under this head is divided over the departmental heads prescribed above for "42". The suspense heads, as under "49", are also applicable to this head.
			2. Agricultural Works.	2. Works for which only revenue accounts are kept.	
				3. Works for which capital and revenue accounts are kept	
Expenditure Provincial.	42—Major Works		...	...	Provincial and Incorporated Local expenditure is classified in the same way as Imperial.
	43—Minor Works and Navigation.	...		...	
Expenditure, Incorporated Local.	43—Minor Works and Navigation.	...	...		

IV.—NON-BUDGET HEADS.

Suspense Accounts not affecting Revenue or Grant.	Deposits . . .	Same as in the Buildings and Roads Branch.	For deposits received, including contributions for Public Works realized in the Civil or Public Works Department. The account is debited when deposits are refunded, or when expenditure is incurred in cash, or stock is issued on account of a work chargeable to contributions and covered by a deposit in the account. No item may appear in this account with a debit balance.
	Takavi Advances . .		Debited with payments and value of stores issued; and credited with the amount of the certificates accepted by the Civil Officers.

Classification of the transactions of Executive Engineers—*contd.*

FUND HEAD.	Major head.	Departmental head.	Main head.	Minor head.	REMARKS.
	V.—HEADS TO BE DEDUCTED FROM CHARGE SIDE OF ACCOUNT CURRENT				
	1. Suspense accounts to be treated as a reduction of charge against grant.	1. Purchases. 2. Sales. 3. Stock. 4. Miscellaneous advances. 5. London invoices. 6. London stores.	Same as in the Buildings and Roads Branch.		
	Expenditure in	...	Expenditure in England.	...	For payments in England by the Secretary of State on account of Imperial Works (including head "49"). Entries under this head will always be advised to the Executive Engineer by the Examiner. The transactions are to be classified, by major heads.

		Receipts on Capital account.	...	To this head are credited all miscellaneous receipts which cannot correctly be brought to account under any other head, including value of old materials received from buildings which were originally charged to Capital. The amount of such receipts will be deducted from the expenditure charged under the final and suspense heads, to arrive at the net outlay. This head will be used only in respect of capital accounts of Irrigation works, and the transactions will be recorded by major heads of account.

Classification of the transactions of Executive Engineers—*concld.*

Fund head.	Buildings and Roads Branch.		Irrigation Branch.		Remarks.
	Main head.	Sub-head.	Main head.	Sub-head.	
VI.—Heads to be deducted from both sides of the Account Current.					
	Refunds . .	..	..	...	Such sub-heads as may be necessary will be opened in the cash and stock abstract books; refunds affecting different funds or services will be kept separate, and under these different groups they will be classed on the receipt side by departmental heads of expenditure, and (in the case of the Buildings and Roads Branch only) on the expenditure side by fund heads of revenue. Refunds of stores to the debit of stock will be passed through the Stock accounts; all other refunds through the Cash accounts Receipts on Capital Account refunded will be charged under this head. Remissions of Irrigation revenue before collection will be deducted from revenue, and after collection will be treated as outlay against the Budget grant.

VII.—HEADS NOT CARRIED INTO THE ACCOUNT CURRENT.

Cash from treasury	.	Same as in the Buildings and Roads Branch.		For the amount of cheques drawn and cashed to obtain money for chest. The receipt and charge entries cancel one another.
Letters of credit .	.			For amount of letters credit granted.
Transfers within the division.	...			For transfers between sub-divisions. The debits and credits cancel one another.

APPENDIX 22.

Classification of Revenue and Expenditure of the Public Works Department.

REVENUE.

BUILDINGS AND ROADS BRANCH.

Major head.	Departmental head.	Main head.	Sub-head.	Remarks.
XXXI.—Military Works. XXXII.—Civil Works	1. Revenue	...	1 Rents of buildings. 2. Sales of buildings. 3. Sales of barrack furniture. 4. Sales of tools and plant. 5. Sales of produce. 6 Sales of old materials. 7. Value of materials received from old buildings. 9. Receipts from self-supporting	

work shops. (a) Interest on capital. (b) Net profits. 9. Tolls on roads. 10. Ferry receipts. 11 Unclaimed deposits. 12 Collections under Highway Act. 13. Recoveries of advances made in England. 14. Fines, refunds and miscellaneous. 15. Rents from Strand bank, maidan, etc. 16. Interest on endowments for repairs of monuments in Government cemeteries. 17. Recoveries on account of electric light installations.	NOTES.—1. Sub-head 3 is applicable to Military Works only. 2. Sub-head 12 is only applicable to Bombay. 3. Sub-head 15 is only applicable to Bengal.

REVENUE—*concld.*

BUILDINGS AND ROADS BRANCH—*concld.*

Major head.	Departmental head.	Main head.	Sub head.	REMARKS.
			18. Arboriculture (United Provinces).	
		IRRIGATION BRANCH.		
XXIX.—Major Works.	1. Revenue	1. Direct receipts	1. Water rates.	Sub-head— (1) Consists of sale-proceeds of water for irrigation purposes only.
XXX.—Minor Works and Navigation.			2. Owners' rates.	(2) Rates imposed on owners of canal-irrigated lands in respect of the benefit which they derive from such irrigation.
			3. Sales of water.	(3) Sale-proceeds of water supplied for purposes other than irrigation or town consumption.
			4. Water supply of towns.	(4) Sale-proceeds of water supplied to towns for domestic purposes.
			5. Plantations.	
			6. Other canal produce.	
			7. Water-power.	

				(5) Sale-proceeds of produce from canal plantations.
				(6) Sale-proceeds of wood and grass from canal banks other than regular plantations.
				(7) Includes mill-rents and all charges for water applied to turn machinery.
			8. Navigation.	(8) Comprises transit dues, transport profits, tolls and hire of ferry boats.
			9. Rents of buildings.	(9) Receipts from permanent or temporary buildings.
			10. Fines.	(10) Includes receipts by fines for wastage of water and infringement of canal rules.
			11. Miscellaneous.	(11) Includes receipts by sale of drift wood also rents of land not yet made over to Civil authorities for sale.
		3. Indirect receipts.	Land revenue due to, or dependent on, the works. (This refers to irrigation works for which Capital and Revenue accounts are maintained. Each main canal or branch being kept distinct.)	

EXPENDITURE

BUILDINGS AND ROADS BRANCH.

Major head.	Departmental head.	Main head.	Sub-head.	Remarks.
33.—Famine Relief-Works in charge of Public Works Department.	The heads of classification prescribed for several classes of work (Canals or Civil Works) should be used.			See paragraphs 887 to 891.
		(a) Military Works.		
44.—Military Works.	1.—Original Works .	I.—Accommodation for British troops.	i. Primary, including subsidiary. ii. Auxiliary. iii. Hospitals.	
		II.—Accommodation for Native troops.	i. Primary, including subsidiary. ii. Auxiliary. iii. Hospitals.	
		III.—Officers' quarters and mess houses.	......	
		IV.—General cantonment works.	i. Roads. ii. Water-supplies. iii. Drainage. iv. Ranges. v. Conservancy.	

		IV (a).—Grass and dairy farms—	i. Grass farms. ii. Dairy farms.	
		V.—Electric and mechanical installations for lighting and punkah-pulling.	......	
		VI.—Staff and Miscellaneous	i. Staff offices.	
			ii. Buildings for volunteers.	
			iii. Buildings for Military Works Services.	Inspection bungalows, subordinates' quarters.
			iv. Buildings for naval (Admiralty) ordnance stores.	
			v. Medical Store Depôts.	
			vi. Buildings for Army Clothing Factories.	
			vii. Other works.	
		VII.—Defence works	i. Inland Forts. ii. Coast Defences. iii. Other defensible positions.	

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(a) *Military Works*—contd.

Major head.	Departmental head.	Main head.	Sub-head.	REMARKS.
44.—Military Works—*contd.*	1.—Original Works—*contd.*		iv. Defence of railway bridges and tunnels and workshops.	
			v. Submarine mining, store buildings, etc.	
			vi. Electric search lights.	
		VIII.—Lines of Communication.	i. Roads outside cantonment limits.	
			ii. Railway sidings and platforms.	
			iii. Roadways on railway bridges.	
			iv. Rest-houses and encamping grounds.	
			v. Special mobilisation works (other than those noted above).	

	IX.—Ordnance works.	i. Factories. ii. Other works.	
	X.—Supply and Transport Corps works.	......	
	XI.—Remount Department works.	i. Buildings for horse-breeding. ii. Other works.	
	XII.—Marine works.	.. ..	
	XIII.—Renewals and improvement of buildings.	.. ..	Works which for technical reasons are treated as original works.
2—Repairs . .	I.—Rent of buildings.	i. Rent of subordinates' quarters ii. Compensation for inferior or deficient quarters. iii. Rent of accommodation for troops and miscellaneous services. iv. Municipal taxes.	
	II.—Buildings for accommodation of British troops :	i. Periodical. ii. Minor and occasional. iii. Special.	

EXPENDITURE—contd.

BUILDINGS AND ROADS BRANCH—contd.

(a) Military Works—contd.

Major head.	Departmental head.	Main head.	Sub head.	Remarks.
44.—Military Works—contd.	1.—Original Works—contd.	III.—Buildings for accommodation of Native troops.	i. Periodical. ii. Minor and occasional. iii. Special.	
		IV.—Officers' quarters and mess houses.	......	
		V.—General cantonment works.	i. Roads. ii. Water-suppl iii. Drainage. iv. Ranges. v. Conservancy vi. Military tel. nic and graphic municati	
		V (a).—Grass and dairy farms—	i. Grass far ii. Dairy far	

	VI.—Electrical and mechanical installations for lighting and punkah-pulling.	......	
	VII.—Staff and miscellaneous buildings.	i. Buildings for volunteers. ii. Buildings for naval (Admiralty) ordnance stores. iii. Medical Store Depôts. iv. Buildings for Army Clothing Factories. v. Other works.	
	VIII.—Defence works	......	
	IX.—Lines of Communication.	i. Roads outside cantonment.	
		ii. Payments to railways for railway sidings and platforms— (a) $2\frac{1}{2}$ per cent. for maintenance of works.	The initial cost of which has been charged to Military Works funds.

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(a) *Military Works*—contd.

Major head.	Departmental head.	Main head.	Sub-head.	REMARKS.
44.—Military Works—*contd.*	1.—Original Works—*concld.*	III.—Buildings for accommodation of Native troops.	i. Periodical. ii. Minor and occasional. iii. Special.	
		IV.—Officers' quarters and mess houses.	......	
		V.—General cantonment works.	i. Roads. ii. Water-supplies. iii. *Drainage.* iv. Ranges. v. Conservancy. vi. Military telephonic and telegraphic communications.	
		V (a).—Grass and dairy farms—	i. *Grass farms.* ii. *Dairy farms.*	

		VI.—Electrical and mechanical installations for lighting and punkah-pulling.	......	
		VII.—Staff and miscellaneous buildings.	i. Buildings for volunteers. ii. Buildings for naval (Admiralty) ordnance stores. iii. Medical Store Depôts. iv. Buildings for Army Clothing Factories. v. Other works.	
		VIII.—Defence works	......	
		IX.—Lines of Communication.	i. Roads outside cantonment. ii. Payments to railways for railway sidings and platforms— (a) 2½ per cent. for maintenance of works.	The initial cost of which has been charged to Military Works funds.

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(a) *Military Works*—contd.

Major head.	Departmental head.	Main head.	Sub-head.	Remarks.
44.—Military Works—*contd.*	2.—Repairs—*concld.*			
			(b) 7 *per cent.* for permanent-way materials and signals.	
			iii. Roadways on railway bridges.	
			iv. Rest-houses and encamping grounds.	
			v. Special mobilisation works (other than those noted above).	
		X.—Ordnance works	i. Factories.	
			ii. Other works.	
		XI.—Supply and Transport Corps works.	......	

	XII.—Remount Department works.	i. Buildings for horse-breeding.	
		ii. Other works.	
	XIII.—Marine works	......	
3.—Establishment .	I.—Direction .	i. Director-General of Military Works and his staff and establishment.	
		ii. Chief Engineers of Commands, Commanding Royal Engineers of Divisions and their staff and establishment.	
	II.—Executive .	Assistant Commanding Royal Engineers, Garrison Engineers and Assistant Garrison Engineers and their establishment.	
	III.—Accounts .	Examiner of Accounts and his staff and establishment.	

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(a) *Military Works*—concld.

Major head.	Departmental head.	Main head.	Sub-head.	Remarks.
44.—Military Works—*concld.*	4.—Tools and plant .	......	i. Scientific instruments and drawing materials. ii. Plant and machinery. iii. Tools. iv. Navigation plant. v. Camp equipage. vi. Live stock. vii. Office furniture. viii. Repairs and carriage.	
	5.—Barrack Department.	......	i. New supplies. ii. Repairs. iii. Establishment.	
	6.—*Suspense (affecting charges to rent).*	......	i. Purchases. ii. Sales. iii. Stock. iv. Miscellaneous advances v. London invoices. vi. London stores.	

45.—Civil Works .	1.—Civil Buildings .	1. Original works.	1. Forest. 2. Customs. 3. Salt. 4. Opium. 5. Mint. 6. Post Offices. 7. Telegraph 8. Administration.	1. Viceregal residences. 2. Secretariat Offices of the Government of India. 3 Treasury and Currency buildings. 4. Land Revenue buildings. 5 Excise buildings 6. Residences for Local Governments and Secretariat Offices. 7. Board of Revenue buildings. 8 Political Agencies. 9. Stamp and Stationery Office. 10. Miscellaneous. 11. Agriculture.	NOTE.—In case of a building constructed for the purpose of two or more Departments the outlay on it will be placed against the Department for which the larger amount of accommodation is required. This rule will not apply to combined Postal and Telegraph Department buildings, the estimates and accounts of which should show distinctly the apportionment of charges between the two Departments.

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(*b*) *Civil Works.*

Major head.	Service head.	Departmental head.	Main head.	Sub-head.	Remarks.
			9. Minor Departments . .	1. Surveyor General's Office. 2. Museums. 3. Monuments and Antiquities. 4. Miscellaneous.	
			10 Educational	1. Government Colleges. 2. Government Schools. 3. University buildings. 4. Civil Engineering College, Roorkee. 5. Miscellaneous.	
			11. Ecclesiastical . . .	1. Churches. 2. Burial grounds. 3. Bishop's Palace. 4. Miscellaneous.	

			12. Law and Justice	1. High Court. 2. Small Cause Courts. 3. District Courts. 4. Miscellaneous.	
			13. Jails 14. Police.	1. Central Jails. 2. District Jails. 3. Miscellaneous. 4. Lock-ups.	
			15. Medical	1. Hospitals and Dispensaries. 2. Medical Colleges and Schools. 3. Lock-hospitals. 4. Lunatic asylum. 5. Miscellaneous.	
			16. Miscellaneous	1. Registration. 2. Printing. 3. Marine (other than Dock-yards classed as Military). 4. Public Works buildings. 5. Miscellaneous in general.	
		2.—Repairs	(Same as above)	(Same as above).	

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*contd.*

(b) *Civil Works*—contd.

Major head.	Service head.	Departmental head.	Main head.		Sub-head.	REMARKS.
45.—Civil Works—*contd.*	2.—Communications.	1.—Original works.	1. Metalled Roads.	A. Bridged and drained throughout. B. Partially bridged and drained.	1. Earthwork and formation of road.	
			2. Unmetalled Roads.	A. Bridged and drained throughout. B. Partially bridged and drained.	2. Metalling. 3. Bridges and culverts under 100 feet waterway.	Muram roads are to be classed as unmetalled.
			3. Roads	Banked and surfaced with "Muram" or similar material, but not drained.	4. Bridges and culverts over 100 feet waterway.	

			4. Ditto .	Banked, but not surfaced, partially bridged and drained.	5. Inspection houses and other buildings.	
			5. Ditto .	Cleared, partially bridged and drained.	6. Wells. 7. Milestones and miscellaneous.	
			6. Ditto .	Cleared only.		
			7. Boat-bridges and ferries.			
			8. Accommodation for travellers.			
			9. Arboriculture.		1. Plantations [illegible] roadside avenues.	
			10. Miscellaneous.			
			1. Metalled Roads.	A. Bridged and drained throughout.	1. Collection of metalling. 2. Consolidation of metalling. 3. Ordinary maintenance including nokur cooly establishment, spreading of metal for petty repairs, and repair of earthen sides.	
				B. Partially bridged and drained.		
			2. Unmetalled Roads	A. Bridged and drained throughout.		
				B. Partially bridged and drained.		
			3. Roads .	Banked and surfaced with "Muram" or similar material, but not drained.		Muram roads are to be classed as unmetalled.

EXPENDITURE—*contd.*

BUILDINGS AND ROADS BRANCH—*concld.*

(b) *Civil Works*—concld.

Major head.	Service head.	Departmental head.	Main head.	Sub-head.	REMARKS.
			4. Roads . Banked, but not surfaced, partially bridged and drained.	4. Repairs to bridges and drains.	
			5. Ditto . Cleared, partially bridged and drained.	5. Repairs to buildings.	
			6. Ditto . Cleared only.		
			7. Boat-bridges and ferries.		
			8. Accommodation for travellers		
			9. Arboriculture	1. Tending plantations.	
			10. Miscellaneous.		
	3.—Miscellaneous public improvements.	1.—Original works.	1. Improvements to town.		Note.—In the case of water-supply Harbours and Light houses, the outlay should be sub-divided under such sub-heads as may seem to be appropriate to the case.
			2. Markets.		
			3. Paving and streets.		
		2.—Repairs.	4. Lighting.		
			5 Water-supply.		
			6. Sewerage and drainage.		
			7. Harbours.		
			8. Light-houses.		
			9. Mines.		
			10. Miscellaneous.		

		Establishment.	1. Direction. 2. Accounts. 3. Executive. 4. Medical. 5. Special survey. 6. Special field survey.	1. Chief Engineer. 2. Superintending Engineer.	
		Tools and plant	......	1. Scientific instruments and drawing materials. 2. Plant and machinery. 3. Tools. 4. Navigation plant. 5. Camp equipage. 6. Live stock. 7. Office furniture. 8. Repairs and carriage	
		Suspense *(affecting charges to Grant).*	......	1. Purchases. 2 Sales. 3. Stock. 4. Miscellaneous advances. 5. London invoices. 6. London stores.	

EXPENDITURE—*contd.*

IRRIGATION BRANCH.

(a) *Canal projects*

Major head.	Departmental head.	Main head.	Sub-head.	REMARKS.
	Capital Account.			
35.—Construction of Protective Irrigation Works. 43.—Minor Works and Navigation. 49.—Irrigation Works	1.—Works	1. Head works	A. Preliminary expenses. B Land. C Works. K. Buildings. O. Miscellaneous. P. Maintenance.	
		2. Main canals and branches.	A. Preliminary expenses. B. Land. D. Regulators. E. Falls and weirs. F. River and hill torrent works. F(1) Other cross drainage works. G. Bridges. H. Escapes. I. Navigation works. J. Mills.	

49.—Irrigation Works—*contd.*			K. Buildings. L. Earthwork. M. Plantations. N. Tanks and reservoirs. O. Miscellaneous. P. Maintenance.	
		3. Distributaries .	A. Preliminary expenses. B. Land.	
		4. Drainage and Protective works.	C. Works. L. Earthwork. O. Miscellaneous. P. Maintenance.	
	2.—Establishment .	1. Direction . .	1. Chief Engineer. 2. Superintending Engineer.	
		2. Accounts. 3. Executive. 4. Medical. 5. Special survey. 6. Special field survey.		
	3.—Tools and plant .	...	1. Scientific instruments and drawing materials. 2. Plant and machinery.	

EXPENDITURE—*contd.*

IRRIGATION BRANCH—*contd.*

(a) *Canal projects*—contd.

Major head.	Departmental head.	Main head.	Sub-head	Remarks.
35.—Construction of Protective Irrigation Works—*concld.* 43.—Minor Works and Navigation—*concld.* 49.—Irrigation Works—*concld.*	3.—Tools and plant—*concld.*	.. .	3. Tools. 4. Navigation plant. 5. Camp equipage. 6. Live stock. 7. Office furniture. 8. Repairs and carriage.	
	4.—Suspense (*affecting charges to Grant*).	......	1. Purchases. 2. Sales. 3. Stock. 4. Miscellaneous advances. 5. London invoices. 6. London stores.	
	5.—Receipts on Capital Account.	......	1. Sale of buildings. 2. Rent of buildings. 3. Sale of tools and plant. 4. Miscellaneous refunds.	

Revenue Account.

42.—Major Works	1.—Extensions and Improvements.	1. Head works	B. Land.	
43.—Minor Works and Navigation.			C. Works. K. Buildings. O. Miscellaneous.	
		2. Main canals and branches.	B. Land.	
			D. Regulators. E. Falls and weirs. F. River and hill torrent works. F. (I) Other cross-drainage works. G. Bridges. H. Escapes.	
			I. Navigation works J. Mills. K. Buildings. L. Earthwork. M. Plantations. N. Tanks and reservoirs. O. Miscellaneous.	
		3. Distributaries.	B. Land. C. Works. L. Earthwork. O. Miscellaneous.	

EXPENDITURE—*contd.*

IRRIGATION BRANCH—*contd.*

(a) *Canal projects*—concld.

Major head.	Departmental head.	Main head.	Sub-head.	REMARKS.
		4. Drainage and protective works.	(As at 3. Distributaries.)	
	2.—Maintenance and repairs.	(Same as items 1 to 4 above)	(Same as above.)	
	3.—Compensation.			
	4.—Establishment	1. Direction	1. Chief Engineer. 2. Superintending Engineer.	
		2. Accounts. 3. Executive. 4. Medical. 5. Revenue. 6. Navigation. 7. Plantations. 8. Mills and machinery.		
	5.—Tools and plant	......	1. Scientific instruments and drawing materials.	

			2. Plant and machinery. 3. Tools. 4. Navigation plant. 5. Camp equipage. 6. Live Stock. 7. Office furniture. 8. Repairs and carriage.	
	6.—Refunds of Revenue.	. ..		
	Account of indirect charges.			
35.—Construction of Protective Irrigation Works.	......	......		
42.—Major Works .	......	......		
43.—Minor Works and Navigation.	......	1. Capitalization of abatement of land revenue.		
49.—Irrigation Works	......	2. Leave and pension allowances.		

EXPENDITURE—*contd.*

IRRIGATION BRANCH—*contd.*

(*b*) *Tank projects*

Major head.	Departmental head	Main head	Sub-head.	Remarks.
		Capital Account.		
35.—Construction of Protective Irrigation Works 47.—Minor Works and Navigation. 49.—Irrigation Works.	I.—Works	1. Head Works	A. Preliminary expenses. B. Land (*a*). C. Masonry works. J. Mills. K. Buildings. L. Earthwork. M. Plantations. O. Miscellaneous. P. Maintenance.	All works connected with supply channels to feed tanks come under "Head Works."
		2. Main canal and branches.	A. Preliminary expenses. B. Land (*a*). C. Masonry works (*b*). J. Mills. K. Buildings. L. Earthwork (*c*). M. Plantations.	

43.—Minor Works and Navigation—*concld.*		3. Distributaries .	O. Miscellaneous. P. Maintenance. (Same as above.)
49.—Irrigation Works —*concld.*		4. Drainage and Protective Works	A. Preliminary expenses. B. Land (*a*). C. Masonry works. L. Earthwork. O. Miscellaneous. P. Maintenance.
	2.—Establishment .	(Same details as in the case of canal projects.)	
	3.—Tools and plant .		
	4.—Suspense (affecting charges to grant)		
	5.—Receipts on Capital Account.		
		Revenue Account.	
42.—Major Works .	1.—Extensions and improvements.	1. Head Works .	(Same as items B to O under Capital Account—Head Works)

(*a*) Includes compensation, occupation charges, etc.
(*b*) Includes sub-heads, Regulators, Falls and Weirs, River and hill torrent works, other cross-drainage works, Bridges and escapes which are kept separate on canal projects. It is left to the option of the Executive Engineer to enter these sub-heads separately or to include them under the general sub head "Masonry Works."
(*c*) Includes earthwork of escape and other channels.

EXPENDITURE—*contd.*

IRRIGATION BRANCH—*contd.*

(*b*) *Tank projects*—contd.

Major head.	Departmental head.	Main head.	Sub-head.	Remarks.
		Revenue Account—contd.		
43.—Minor Works and Navigation.		2. Main canal and branches.	(As above.)	
		3. Distributaries .	(As above.)	
		4. Drainage and protective works.	(Same as items B to K under Capital Account.)	
	2.—Maintenance and repairs.	(Same as items 1 to 4 above.)	(As above.)	
	3.—Compensation .			
	4.—Establishment .	(Same details as in the case of canal projects)		
	5.—Tools and plant .	(Same details as in the case of canal projects)		
	6.—Refunds of revenue.			

35.—Construction of Protective Irrigation Works.	......	*Account of indirect charges.* 1. Capitalization of abatement of land revenue. 2. Leave and pension allowances.		
42.—Major Works.				
43.—Minor Works and Navigation.				
40.—Irrigation Works				

APPENDIX 23.

List of Returns due from Sub-Divisional Officers to Executive Engineers of the Buildings and Roads and Irrigation Branches.

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
MONTHLY.				
Statement of actual cash balance	1	1st of month	Para. 1103	If in charge of a cash chest.
Copy of cash book	4	Ditto	Ditto	Ditto.
Day book or task work form of works abstract for each work or manufacturing operation with vouchers attached to each.	7 A to E		Para. 1104	
Account of receipts and issues of material	7 F		Para. 1023	To be submitted as an accompaniment to day-book of work concerned when required.
Requisition for each *completed* petty work not exceeding Rs. 200.	9 A and B			
List of uncompleted petty works executed on requisitions.	54			
Account of daily receipts and issue of stock	9	As soon as possible after close of month, generally by the 5th of following month.		
Abstract of stock materials received	10		Paras. 1104 and 1105	
" " " issued	11			
Monthly return of receipts, issues and balances of stock.	12			
Monthly return of receipts, issues and balances of Tools and Plant.	12			
Measurement book or sheets	6			
Statements of receipts, issues and balance of road metal.	19			When required.

Order for a write-back	17	As soon as possible after close of month, generally by the 5th of following month	Para. 1108	When required.
Statement of expenditure of material compared with estimated requirements.	7 G		Para. 1029	When required by Executive Engineer.
HALF-YEARLY.				
Balance return of stock	13	As soon as possible after 31st March or 30th September.	Para. 1106	For the half-years ending 31st March and 30th September.
YEARLY.				
Balance return of Tools and Plant	13	As soon as possible after 31st March or 30th September	Para. 1106	For the year ending 31st March or 30th September.
Supplement to balance return of Tools and Plant.	42 E			
List of surplus stores	...	When necessary	Para 1042.	
OCCASIONALLY.				
Report on unserviceable stores or loss of stores.	42 D	When necessary	Para. 1041.	
Transfer report supported by the prescribed documents	146	On relief of Sub-divisional officer.	Para. 1116.	
Return of death	148	On occurrence	Para. 495.	

APPENDIX 24.

List of Returns due from Executive Engineers of the Buildings and Roads and Irrigation Branches to Examiners of Public Works Accounts.

Name of return.	Form No.	When due.	Authority for return.	Remarks.
MONTHLY.				
Application for letters of credit	41 D	To be submitted not later than 10th of month for credits required during following month.	Para. 1131.	
Extract from register of liabilities	41 F	Ditto	Para. 1132	To accompany the application for letters of credit for February and March only.
Cash balance statement supported by treasury balance certificates (Form No. 20B).	20 A	As soon after 1st of following month as possible.	Para. 1164	The statement for 31st March should be accompanied by the sub-divisional cash balance returns in original.
Salary bill	21 A	Last day of month	Para. 1101	To be again returned to Examiner attached to the monthly schedule of establishment charges.
Travelling allowance bill, accompanied by journals (Form No. 22 A. or 22 C).	22 B	To be prepared and submitted after receipt of T. A. journals.	Para. 1203	Ditto ditto.
Contingent bill	24	May be submitted with divisional accounts or in advance if convenient.	Paras. 1209 and 1559.	

Divisional accounts consisting of—				
(1) Account Current with consolidated treasury receipts (Form No 20D).	27	19th of following month.	Para. 1353.	
(2) List of accounts and vouchers	31 A			
(3) Stock Account Current	29			
(4) Schedules of receipts and expenditure for every head of account affected by the transactions of the month.	32 A to Y			In cases where the Executive Engineer is unable to sign the accounts himself, an admission of responsibility will be required in Form No. 31 B as soon as he can examine his books and papers.
(5) List of petty works and repairs under Rs. 200.	34		Para. 1356	
(6) Extracts from contractors' ledger	36	20th of following month.		
(7) Schedule of establishment charges	33 C			
(8) Schedule docket or list of vouchers for every item in Schedule of expenditure.	...			
(9) Report of Original works or Repairs completed during the month for which detailed completion report is not required.	45		Para. 823	Separate forms are required for original works and for repairs.
(10) List of officers in Civil employ who occupied public buildings.	44 B		Para. 1185.	
The accounts should be supported by receipts for payments of Rs. 10 or more consisting of—				
(1) Contract certificates	14	20th of following month.	Para. 1364.	
(2) Petty contract bills	15			

List of Returns due from Executive Engineers of the Building and Roads and Irrigation Branches to Examiners of Public Works Accounts—contd.

Name of return.	Form No.	When due.	Authority for return.	Remarks.
(3) Hand receipts	16			
(4) Imprest cash book (discretional) .	3			
(5) Acquittance rolls	23			
(6) Manuscript receipts . . .	...	20th of following month.	Para. 1364.	
(7) Vendor's bills	...			
(8) Certificate of payment in lieu of vouchers ; also	...			
(9) Order for a write-back . . .	17		Para. 1110.	
HALF-YEARLY.				
Copy of Stock Register	42 A . .	On completion of the adjustment of stock rates of division.	Para. 1277 . .	For half-years ending 30th September and 31st March.
YEARLY.				
Balance return of Tools and Plant . .	13	As early as possible after close of the year. The returns should as a rule be submitted within 1½ months after date.	Para. 1255 . .	For the year ended 30th September or 31st March at the option of Local Governments.
Supplement to balance return of Tools and Plant.	42 E		Para. 1256 . .	Ditto ditto.

Report on efficiency of Accountants	10	10th April	Para. 1594, and note on P. W. D. Form No. 70.	
Statement of inferior pensionable servants in service on 1st April whose names are not given in salary bills.	112	Ditto	Para. 71.	
Capital and Revenue Accounts of buildings	99 A	30th June	Para. 1729.	
Annual statement of expenditure on stores	141	31st May	Appendix 30.	
Annual estimate of stores required from England.	140	1st May	Appendix 30.	
Indents for forms and returns locally printed.	...	......	Para. 613	Date to be fixed locally.
OCCASIONALLY.				
Requisition of petty works under Rs. 200	8 A or 8 D	On completion of work.	Para. 1363	To accompany divisional accounts next to be submitted.
Completion report and certificate of original works and repairs.	45 A to D	Ditto	Paras. 822 and 825	To be sent after despatch of divisional accounts next to be submitted.
Return of death	143	When necessary	Para. 405	Of persons appointed by Examiner.
Tabular statements to accompany proposal for changes in the scale of establishments.	113	Ditto	Para. 40	To be verified by Examiner before submission to sanctioning authority.
Report advising payment and delivery of last-pay certificate to an officer proceeding on furlough.	114 K	Ditto	Para. 397(8).	
Transfer report on the relief of a Divisional Accountant.	147	On relief of a Divisional Accountant.	Para. 1383.	

List of Returns due from Executive Engineers of the Building and Roads and Irrigation Branches to Examiners of Public Works Accounts—contd.

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
(3) Hand receipts	16	20th of following month.	Para. 1364.	
(4) Imprest cash book (discretional)	3			
(5) Acquittance rolls	23			
(6) Manuscript receipts	...			
(7) Vendor's bills	...			
(8) Certificate of payment in lieu of vouchers ; also	...			
(9) Order for a write-back	17		Para. 1110.	
HALF-YEARLY.				
Copy of Stock Register	42 A	On completion of the adjustment of stock rates of division.	Para. 1277	For half-years ending 30th September and 31st March.
YEARLY.				
Balance return of Tools and Plant	13	As early as possible after close of the year. The returns should as a rule be submitted within 1½ months after date.	Para. 1255	For the year ended 30th September or 31st March at the option of Local Governments.
Supplement to balance return of Tools and Plant.	42 R		Para. 1256	Ditto ditto.

Indent for stationery	...	...	Para. 605	On such dates as may be prescribed.
List of surplus stores	...	...	Para. 1270.	
OCCASIONALLY.				
Report of tenders for works costing more than Rs. 500 accepted by Executive Engineer.	...	After acceptance of tenders.	Para. 759	In the case of certain selected officers the limit of acceptance may be extended to Rs. 2,000.
Work slip	33	On requisition from Superintending Engineer.	Para. 275	Monthly submission should, as a rule, be adopted.
Report on losses of stores	43 D	On occurrence	Para. 1227	Copy of proceedings of the Police authorities should be submitted in the case of loss, by theft, of stores (*vide* para. 1230).
Report of losses on manufacture	...	Ditto	Para. 1235.	
Indents for stores on other Government Departments.	40 A	When stores are required from such sources.	Para. 1235	To be submitted to supplying officer through Superintending Engineer. Indent on Ordnance Department to be prepared in Indian Ordnance Form No. 278.
Report on unserviceable stock and tools and plant.	42 D	When necessary	Para. 1218.	

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
Report on Apprentice Engineers after one year's probationary service.	...	On completion of term	Para 150.	
Report on Apprentice Overseers after completion of one year's probationary service.	108	Ditto	Para. 208, also note on form.	
Recommendation for promotion of soldiers to the rank of Sergeant.	India Army form No. U, 1743.	...	Paras. 514 and 545.	
Application of non-commissioned officers for discharge.	...	On receipt	Para. 549	To be submitted through Superintending Engineer only when applicants are desirous of continuing in service after discharge from the Army.
Return of death	143	On occurrence	Para. 495.	
Application for re-appropriation of funds	41 H	As found necessary	Para. 1370.	
Report of assumption of charge of a division.	...	When necessary	Para. 1370	With necessary receipts.
Report of completion of transfer of a division.	...	Within a fortnight after assumption of charge.	Para. 1378.	

APPENDIX 26.

List of Returns due from Examiners of Accounts in the Buildings and Roads and Irrigation Branches, Military Works and Telegraph, to the Accountant General, Public Works Department.

Name of return.	Form No.	When due.	Authority for return.	Remarks.
MONTHLY.				
GENERAL.				
Return of grants, approximate receipts and unspent balances. (Form D)	53	To be despatched on the 20th of each month.	Paras. 1425 and 1426	In the months of March, April and May two returns are required, one for the past and another for the current official year.
Telegraphic advices of approximate receipts and expenditure.	..	To be despatched *without fail* on the 21st of each month.	Para. 1428.	
Monthly accounts (account-current with necessary schedules in connection).	79	To be despatched not later than the 20th of second month succeeding that to which the accounts relate	Para. 1604 *et seq.*	
Account of State expenditure on Companies' lines or State lines worked by Companies	[illegible] A and 60 B.	Ditto	Paras 1636 to 1638.	

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
Statement of unauthorised appropriations .	50 . .	Within one month following that to which the return relates.	Para. 1434 . .	Through Local Government or Administration. When there are no unauthorized appropriations to report, a "*Nil*" form should be sent to Accountant General direct.
Telegraphic advice of railway receipts and working expenses.	...	12th of each month .	...	
SPECIAL.				
Copies of Circulars and General letters .	...	During the first week following the month in which issued.	Para. 368.	
QUARTERLY.				
Objectionable Items Statement . . .	62 B and 62 C.	Within three months after close of the period to which it relates.	Para. 1497 . .	The statements are to be prepared at shorter intervals if considered desirable by local authorities.
Report of officers proceeded on leave to Europe with last-pay certificates showing that their absentee allowances are not wholly chargeable to general revenues.	63 . .	1st January, 1st April, 1st July and 1st October.	Para. 1590 . .	For the quarter preceding. In Madras and Bombay these returns will be submitted to the Local Governments.

Statement of payments made [redacted] account of *deferred pay to soldiers serving in the Public Works Department.*	156 . .	To reach Accountant General not later than *15th of month* following the quarter to which it relates.	Para. 1595.	
HALF-YEARLY.				
Abstract of Reports of Inspections of Executive Engineer's Offices.	100 . . .	1st June and 1st December.	Para. 1758 and 1770.	For the half-years ending 31st March and 30th September preceding. In the report for the half-year ending 31st March, a memorandum should be appended showing offices not inspected during the year.
Classified list of Accounts Establishment .	210 (Parts I and III).	To reach Accountant General by 10th June and 10th December.	Para. 1692.	
YEARLY.				
Annual account-current with summary of transfer transactions.	96 A and 96 B.	To reach Accountant General by 15th August.	Paras. 1731 and 1732	For official year preceding.
Annual account-current between Civil and Public Works Department.	[redacted] .	To be despatched to Accountant General on 10th September.	Para. 1743 . .	For official year preceding. If account-current cannot be despatched on due date, a special report explaining the reason should be sent. The account-current will be accompanied when necessary by an explanatory statement in Form No. [redacted] B.

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
60 Supplementary accounts for March	79	15th July	Paras. 1690 and 1697	Date of despatch of exchange and central adjusting accounts to be stated If the supplementary account is not ready for despatch by due date, the probable date of its submission as well as of the despatch of the exchange and central adjusting accounts should be reported.
Statement of Exchange Compensation Allowance.	...	1st December	...	
Reports of intentions of officers of Superior Accounts Branch to apply for leave.	...	September	...	
Statement of recoveries on account of income-tax.	...	As soon as possible after close of annual accounts.	Para. 1736.	
Estimate of London account transactions of current official year. (For six months' estimate.)	...	25th October	Para. 1738.	
Estimate of London account transactions of current and ensuing official years,	...	1st February (and 1st March if there be any alteration),	Para. 1738.	

Statement of approximate receipts and charges of the past official year. With explanatory notes.	90 . .	10th July . .	Para. 1737 . .	Accompanied by explanatory notes.
Finance Accounts	99 . .	15th August . .	Para. 1716.	
Administrative accounts of the Irrigation Branch.	99 . .	Do. . .	Para. 1729.	
Promotion recommendation [illegible]lls of Accountants (on the General and Railway List).	109 B .	First week in January	Paras. [illegible] and 1593 .	For Accountants under Local Administrations only, after taking orders of the Head of Administration.
Report [illegible] the efficiency of Accountants .	70 . .	30th April . .	Para. 1594.	
Statement of differences between actuals and budget estimate of Provincial and Incorporated Local Funds expenditure.	54 A . .	Immediately after close of annual accounts.	Para. 1733.	
Statement of interest payable by Local Governments on capital expenditure on Provincialized irrigation works not charged against revenue.	104 . .	Ditto . .	Para 1747.	
Statement showing cost and strength of Examiners' Offices by sections.	...	1st April . .	Accountant General's Circular No. XIII of 1894.	In the form prescribed with the Circular.

Name of return.	Form No.	When due.	Authority for return.	REMARKS.
Statement showing recoveries of family allotments in salary bills for May and June.	...	Immediately after audit of salary bills for June.	Accountant General's Circular No. 18 of 1893.	
Statement of irrecoverable sums exceeding rupees ten each written off by Examiners.	63 A.	Fortnight after due.	Paras. 352 and 353.	For the year ending 31st December. The statement submitted to the Accountant General, Public Works Department, will be confined to items affecting Imperial funds. A similar statement of items affecting Provincial funds will be submitted to the Local Government or Administration.
OCCASIONAL.				
Advice of orders of Local Government requiring supply of funds in excess of grant.	...	Immediately on receipt of orders.	Para. 1411.	
Report on Assistant Examiners.	...	Half-yearly, counting from date of appointment.	Accountant General's Circular No. 6 of 1892 and No. VII of 1907.	

APPENDIX 27.

Rules under which certain officers (together with a list of those officers) may telegraph direct to the Director General of Stores, India Office, regarding the supply of stores indented for by them, or, in the case of those officers who submit their indents direct, to prefer urgent demands by telegraph.

RESOLUTION,—By the Government of India, Department of Commerce and Industry, No. 6023—6055—61 Telegraphs, dated Simla, the 1st August 1906.

RESOLUTION.—The Government of India have for some time had under their consideration a suggestion made by the Director General of Stores that a freer use should be made of the telegraph by indenting officers in preferring really urgent demands for stores required from England. With this object a special code has been prepared under the orders of the Secretary of State for India, known as the "India Office Stores Code, 1904," for the expression in code language of the more *complicated descriptions of articles indented for from* England. Copies of this code have already been distributed to the executive officers of the several Departments in which indents for stores are ordinarily prepared. The Government of India have now obtained the sanction of the Secretary of State to the addition of a number of officers to the list of those who are authorised to telegraph direct to the Director General of Stores. The officers enumerated in the lists annexed to this Resolution are accordingly authorised, with effect from the 1st September 1906, to telegraph direct to the Director General of Stores, India Office, regarding the supply of stores indented for by them, or in the case of those officers who submit their indents direct, to prefer urgent demands by telegraph.

2. Every indent submitted by the officers named in these lists should, in future, bear prominently on the first page a distinguishing code word, the quotation of which in any subsequent telegraphic reference regarding such indent will suffice to indicate its number, date

and source. Twenty code words have been assigned to each officer, and should be used consecutively. When all the words have been used, they may be used over again in rotation, but should a reference to an old indent be necessary, the year, as well as the code word of the indent referred to, should be quoted.

3. All telegrams should be codified strictly in accordance with the rules and instructions contained in the preface to the India Office Stores Code, and should be as concise as possible; and a copy of every telegram should be forwarded by post to the Director General of Stores, India Office. Two copies of the Word Code for Foreign State telegrams will be sent to each officer for use in conjunction with the stores code, and arrangements should be made for their safe custody by the heads of the offices to whose care they are entrusted.

4. Telegrams from all the officers named in the accompanying lists, with the exception of the Secretary to the Railway Board, should be addressed to the Director General of Stores by the use of the word "*Sanxerim*," and should terminate with the code word representing the officer by whom the telegram is sent as shown in the annexed lists. Superintending Engineers in the Public Works Department being designated as a class by the word "*Granosos*" should end their telegrams with this code word, followed by the name of the station at which they are located.*

5. In the case of the Secretary to the Railway Board

* * * *

the following composite code words have been registered and should be used in addressing telegrams to the India Office:—

Deuremur.—Meaning—From the Secretary, Railway Board, to the Director General of Stores, India Office.

* * * *

Conversely, telegrams from London for those officers will be addressed:—

* [illegible] is located at the [illegible]

* * * *

Deflebat.—Meaning—From the Director General of Stores, India Office, to the Secretary to the Railway Board.

* * * *

* * * *

6. The foregoing orders have reference solely to telegrams on the subject of indents or the supply of stores indented for from England, and not to telegraphic references on subjects connected with general administration, which will continue to be made in accordance with existing orders.

LIST NO. 1.

General List of Officers authorised to communicate by telegram direct with the Director General of Stores, with the Code Words designating them to be used in signing their telegrams.

Title of Officer.	Code address.	Distinguishing code words to be affixed in rotation to indents for use in subsequent telegraphic references.
* * *	*	*
Superintendent, Canal Foundry, Roorkee .	Pugnavit	Alive. Alloy Aloft Aloud. Amaze. Amble. Amuse Anger. Angry. Annoy. Apish. Argue. Arras Arson Aryan Asian. Aspen. Asset. Avail. Avast.
* * *		

LIST No. 1—*concld.*

General List of Officers authorised to communicate by telegram direct with the Director General of Stores, with the Code Words designating them to be used in signing their telegrams.

Title of Officer.	Code address	Distinguishing code words to be affixed in rotation on indents for use in subsequent telegraphic references.
* * *	*	*
* * *	*	*
* * *	*	Booth.
		Bound.
		Bower.
		Brace.
		Brain.
		Brawl.
		Braxy.
		Bream.
		Breed.
		Bribe.
Superintending Engineer	Granosos .	Brief.
		Broil.
		Brood.
		Broth.
		Bruin.
		Brush.
		Budge.
		Buggy.
		Bugle.
Secretary to the Railway Board . . .	Deflebat .	Bulbs.

LIST No. 2.

Provincial List of Officers authorised to communicate by telegram direct with the Director General of Stores, with the Code Words designating them to be used in signing their telegrams

Title of Officer	Code address	Distinguishing code words to be affixed in rotation to indents for use in subsequent telegraphic references.
(I) MADRAS.		
* * *		*
* * *	*	*
* * *	*	Child. Chine. Choir. Choke.
Engineer-in-Chief, Coonoor-Ootacamund Railway.	Diogenes .	Chord. Chuck. Churn. Cider. Cigar
Executive Engineer, Public Works Stores, Madras.	Diorygis .	Civet. Clamp. Clean. Cleft Clerk.
Consulting Architect, Madras . . .	Diotarum .	Cling. Cloak. Cloud. Coach.
* * *	*	Corps. Count.
* * *	*	Covey. Cowry.
Sanitary Engineer, Madras . .	Disputo .	Crack. Crash.
* * *	*	*
* * *	*	*
(II) BOMBAY.		
* * *	*	*
(III) BENGAL.		
* * *	*	*

LIST NO. 2—*concld.*

Provincial List of Officers authorised to communicate by telegram direct with the Director General of Stores, with the Code Words designating them to be used in signing their telegrams.

Title of Officer.	address.	Distinguishing code words to be affixed [illegible] rotation to indents for use in subsequent telegraphic references.
(IV) UNITED PROVINCES.		
* * *	*	*
Principal of the Thomson Civil Engineering College, Roorkee.	Dotaudum .	Hoist. Honey. Horny Hosts. Hound. House. Hover. Hurry. Husks. Hyena. Hymns. Ideal. Idiom. Idler. Idols. Iliad. Inlay. Irish. Irony. Islet
(V) PUNJAB.		
* * *	*	*
(VI) BURMA.		
* * *	*	*
(VII) EASTERN BENGAL AND ASSAM.		
* * *	*	*
* * *	*	*
(VIII) CENTRAL PROVINCES.		
* * *	*	*

APPENDIX 28.

LIST OF OFFICERS WHO ARE AUTHORIZED TO SEND FOREIGN STATE TELEGRAMS, AND THE RULES UNDER WHICH THEY MAY DO SO.

RESOLUTION,—By the Government of India, Department of Commerce and Industry, No. 6093—7025-38 Telegraphs, dated Simla, the 7th September 1906.

RESOLUTION.—The privilege of telegraphing out of India on the public service is strictly limited to the officers authorized on this behalf by the Government of India, who are named in the accompanying list;* and officials of the Telegraph Department class as "private" all foreign telegrams tendered by officials not included in that list.

* In addition to the officers named in this list, certain officials have been authorised, in Resolution No. 6021—6035—64 (Telegraphs), dated the 1st August 1906, to telegraph direct to the Director General of Stores, India Office, with effect from the 1st September 1906.

It has been brought to the notice of the Government of India, however, that a practice has grown up by which the cost of foreign telegrams on official business, despatched by unauthorized officials as private messages, has been subsequently charged to the public revenues and accepted in audit under the orders of the authority to which the officials in question were subordinate. This practice is entirely irregular and must be discontinued. Charges on account of foreign telegrams sent as private messages by officers not empowered to send foreign State messages can in no circumstances be recovered from Government, except under the special orders of the Government of India, and any orders which may have been issued to a contrary effect must be cancelled. The audit officers will be instructed to see that this rule is strictly observed.

Officials in India and certain others out of India, but under the control of the Government of India, who are authorized to send Foreign State Telegrams.

Title of Officials.	Authorized places or persons to whom Foreign State Telegrams may be sent.
* *	* *
14. Secretaries to Government of India	All places and persons.
15. Secretaries to Government of Madras.	Ditto ditto.
16. Secretaries to Government of Bombay.	Ditto ditto.
* *	* *
18. All Local Governments and Administrations.*	Officers serving under their orders, on leave out of India, and, on matters relating to indents or supply of stores indented for, to Secretary of State for India.
* *	* *
23 Secretaries to Government of Bengal.	To any port from which shipping comes to Calcutta and Rangoon on matters relating to health enquiries and quarantine regulations.
24. Secretary to Government of Burma.	Ditto ditto.
25. Under Secretaries to Government of Bengal.	Ditto ditto.
* *	* *
41. Director General, Military Works	Aden, and on matters relating to indents or supply of stores indented for, to Secretary of State for India.

* The Local Governments and Administrations are—

Government of Bengal, Eastern Bengal and Assam, Burma, United Provinces of Agra and Oudh and Punjab.

Chief Commissioners of Central Provinces and Coorg.

Resident at Hyderabad.

Agents to Governor General for Central India, Rajputana, Baluchistan and North-West Frontier Province.

Officials in India and certain others out of India, but under the control of the Government of India, who are authorised to send Foreign State Telegrams—concld.

Title of Officials.	Authorised places or persons to whom Foreign State Telegrams may be sent
* *	* *
* *	* *
* *	* *
69 Director General of Telegraphs .	Secretary of State for India on matters relating to indents or supply of Stores indented for.
* *	* *
* *	* *
80. Director, Railway Construction .	Director General of Stores, India Office, on matters relating to indents or supply of stores.
81. Manager, North Western Railway	Ditto ditto.
82. Manager, Eastern Bengal State Railway.	Ditto ditto.
83. Manager, Oudh and Rohilkhand Railway.	Ditto ditto.
* *	* *
87. Chief Engineer, Indus Right Bank Division.	Persian Gulf.
88. Superintending Engineer, Indus Right Bank Division.	Places on the Mekran Coast and in the Persian Gulf, Persia and Turkey in Asia.
* *	* *
91. Railway Board . . .	Any authority or place (except the Secretary of State, unless on matters relating to indents)
* *	* *
93. Secretary to the Government of Burma, Public Works Department (Railway Branch).	Officials in Yunnan, on matters concerning Railway Survey only.
94. Engineer-in-Chief, Bhamo-Tengyueh Railway Survey.	Ditto ditto

APPENDIX 30.

Rules for the Supply of Stores for the Public Service.

1. All articles which are *not manufactured in India*, must be obtained by indent upon the Store Department of the India Office, except in the following cases :—

(*a*) When for any special reason it may be more economical to purchase them in India.

(*b*) When serious inconvenience to the public service would be caused by waiting to obtain them from England.

(*c*) When the articles are perishable.

(*d*) Explosives; which should always be purchased locally as required.

(*e*) Plant and materials for electric installations.

(*f*) Such other classes of articles as may be specially exempted by order of the Government of India from time to time.

2. Purchases of the following articles are absolutely prohibited :—

(i) Articles of foreign manufacture, which are not already actually in the country at the time of order, from local agents or firms in India.

NOTE.—Books and periodicals are exempt from this prohibition, being subject to the rules in Appendix 7 of the Public Works Department Code.

(ii) Articles from Europe or America, except through the agency of the India Office.

(iii) Articles referred to in paragraphs 601—609 of Public Works Department Code, Volume I, which should be obtained by indent upon the Controller of Printing, Stationery and Stamps.

NOTE.—This rule does not withdraw the power possessed by Local Governments under paragraph 601 of Public Works Department Code, Volume I, of sanctioning the local purchase of stationery of all kinds in special cases.

Rules for the Supply of Stores for the Public Service.

3. When the conditions specified in paragraph 1 are fulfilled, articles of foreign manufacture (other than those the purchase of which is prohibited in paragraph [illegible] above) may be purchased in India by officers holding the posts mentioned below, subject to the following limits for each article or for any number of similar articles purchased at one time, *viz.* :—

(a) In Buildings and Roads and Irrigation Branches—

	Rs.
Executive or Assistant Engineer holding charge of a Division	200
Superintending Engineer or Superintendent of Works . .	1,000
Chief Engineer when not Secretary to a Local Government .	2,500
Local Government or Administration . . .	Full powers.

(b) In Railway Branch—

Executive or Assistant Engineer holding charge of a Division on a line under construction or survey	200
Engineer-in-Chief holding charge of a line under construction or survey	1,000
Manager of an open line	2,500
Director of Railway Construction	Full powers.

(c) In Telegraph Department—

Director General of Telegraphs	Full powers.

[illegible]

4. Officers exercising the above powers must, before ordering any purchase of foreign stores, place on record the reasons which make the local purchase desirable under the exceptions specified in paragraph 1 above. This record shall be available for the inspection of the Examiner of Accounts or the Supervising Officer when required.

NOTES.—(i) Railway Form No. D. S. 13 is a suitable form for making this record and for applying to superior authority for sanction to such purchases. There is, however, no objection to the use of a local form for the purpose.

(ii) W[illegible]

5. It is to be distinctly understood that the powers of local purchase of European stores detailed in the above rules are not to be exercised unless the occasion necessitates a departure from the usual method of obtaining them through the India Office, the advantages of which cannot be too strongly insisted on, *viz.*:—

(i) Lower price for equal quality.

(ii) The certainty of obtaining the quality desired. In all cases, therefore, requirements should be foreseen, and indents sent forward in ample time for the articles to be obtained from England, whenever practicable. When this has not been done the duty devolves upon the sanctioning officer to consider carefully whether sufficient reason has been given for the failure of the officers concerned to submit an indent early enough to permit of the Director General of Stores supplying the articles within the time they are required. As a general guide to this it may be laid down that the time required from the transmission of an indent to the receipt of the stores in India is—

Urgent telegraphic indents, not less than three months.

Ordinary indents six to ten months according to the article demanded.

For special stores, *e.g.*, large girders, rolling stock, etc., one to two years.

Persistent failure of any officer, to make reasonable efforts to obtain his stores through the Secretary of State should be brought to notice of the Local Government or other authority, which may, at its discretion, cancel or reduce the powers of sanction entrusted to the officer in fault.

NOTE.—Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

6. All articles required for the public service which are *manufactured in India from materials produced in the country* may be purchased locally.

7. Articles *manufactured in India from imported materials* may be purchased in the local market, subject to the following conditions :—

(*a*) That the articles shall not have been imported into India in a finished or partly finished state.

(*b*) That the price be not in excess of that at which similar articles of equal quality could be obtained by indent upon the Secretary of State, the cost of carriage to site being taken into account in each case.

(*c*) That in case of articles which do not require special tests, the purchase shall be made only from such *bonâ fide* manufacturing firms as may be approved by Superintending Engineers under Local Administrations or by Managers or Engineers-in-Chief of railways as the case may be.

(*d*) That important iron and steel work shall be obtained only from firms approved by the Local Government or Administration and entered in Schedule B, as corrected from time to time by order of the Government of India, and shall be subject to the specifications laid down by the Government of India from time to time and be required, if necessary, to pass tests prescribed in Schedule C.

It must be understood that an officer may purchase articles manufactured in India and referred to in rules 6 and 7 up to the ordinary limits to which he is empowered to enter into contracts. The limits laid down in rule 8 apply only to purchases of articles not manufactured in India, under the conditions of rule 1.

Indents.

8. The following rules apply to indents transmitted to the Director General of Stores, India Office, by Local Governments and Administrations, by the Director General of Telegraphs in India, by the Director General of Military Works, by Superintending Engineers in the Public Works Department, Divisional Commanding Royal Engineers in the Military Works Services—and any other officers specially authorised by the Government of India. Rules for the transmission to England *of indents for State Railways under construction and* open for traffic, are contained—as regards the former in State Railway Code, Volume I; and as regards the latter in State Railway Code, Volume II.

9. Six copies of all indents must be sent to the India Office in print.

NOTE.—When an indent is sent in confirmation of a telegraphic demand, a note should be inserted in the indent itself to that effect.

10. Indents must be made out on Public Works Department Form No. 139 and must be accompanied by *an explanatory memorandum giving the fullest* possible information in regard to requirements. Calculations and specifications must be clear and complete, and must be supplemented by drawings, models, or samples when these are necessary to elucidate a description or to ensure an accurate comprehension of what is wanted. In the case of ordinary articles manufactured by many firms and required for ordinary purposes, indenting officers should enter in their indents only the names of the articles they require and should refrain from specifying any particular firms and from prescribing any special makes or brands, as such limitations may lead to increases in the prices. There is, however, no objection to their naming in notes explanatory of their requirements, the makes or brands which the supplies should resemble. They should also invariably explain the purposes for which the articles

indented for are required, and, whenever practicable, should state the latitude that may be allowed in varying the items.

In the case of articles of special character, or required for a special purpose, which, for certain reasons, it is necessary to obtain from a particular maker, or of which a particular maker makes a speciality, the names of firms from whom it is desired to obtain the articles should be entered in the indents. In such cases remarks should also be added explaining the necessity for obtaining the required articles from the firms mentioned.

Indents of officers who are authorized to telegraph direct to the Director General of Stores, India Office, must bear prominently on the first page a distinguishing code word for any subsequent telegraphic reference which may be necessary—see Appendix 27.

11. The date by which each item should be received in India should invariably be entered in the column specially provided for the purpose in the indent form: it will be convenient if items required by the same date are entered one below the other. *It is important that* indenting Departments and officers should give as long notice of their requirements as possible, so that the Director General of Stores, India Office, may have time to consult them as to any alterations which may appear to be necessary or expedient Indents should therefore be prepared immediately the requirements can be estimated, and should be sent home without delay as soon as they have been prepared.

When a Local Government or Administration is aware that a work chargeable to Provincial Services will be executed in the coming official year, there is no objection to its sanctioning the submission of an indent for it in time for its inclusion in the general annual indent, in anticipation of formal sanction to the estimate for the work.

Urgent indents, necessitating hurried action in England, are to be avoided as much as possible, but if

Indents.

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Urgent indents, necessitating hurried action in England, are to be avoided as much as possible, but if

unavoidable, must be accompanied by an explanation of the circumstances which have made their submission necessary and which rende[illegible] tive. Except in the case c[illegible] is impossible to foresee, a longer period than three months should invariably be allowed between the date the indent will reach the India Office, and the date on which it is desired that the stores should reach India.

12. English money, weights, and measures, are alone to be used in all indents sent to England and in all correspondence thereon, the money values being entered in sterling at the rate of one sovereign to fifteen rupees.

13. Indents are to be numbered progressively; and should, in addition, have each item numbered consecutively from unit (1) downwards in each indent. Particular attention must be devoted to this so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

14. Stores indented for Provincial as well as for Imperial Services may be included in the same indent; but in such cases the only fund heading to be entered must be "Provincial," subsequent adjustments being made in India.

15. Indenting officers are responsible that, as far as possible, the store lists of neighbouring Administrations and Railways have been searched, and that none of the items entered can be advantageously procured from such sources.

16. If any indent on England contains items which it is possible to obtain of Indian manufacture, or which are of indigenous origin, it should be distinctly explained on the face of the indent in the column of remarks why such articles have been indented for from England instead of having been procured in India; otherwise they will be liable to be cancelled.

17. Each indent must carry a certificate of the necessity for the stores indented for, and that they

cannot be advantageously procured of local manufacture or from surplus stores of other Departments, Railways or Administrations.

18. All indenting officers are responsible that funds are available to meet expenditure on indents submitted, and they will inform Examiners how such funds are to be provided and furnish him with a copy of the indent.

NOTES. (1) The [illegible]

(2) The *Office Copies* of indents of State Railways will bear a certificate of funds signed by the Examiner.

19. It must be remembered that the Director General of Stores will not proceed to consider an indent if transmitted in an incomplete form.

20. Local Governments and Administrations, and all officers who submit indents direct to the India Office, are authorised to communicate freely with the Director General of Stores, India Office, regarding future requirements and on all matters connected with the supply of stores; this power may, at the discretion of the Local Government or Administration, be delegated to Superintending Engineers. The telegraph may be used when necessary for direct communication by those authorized to do so—see Appendix 27.

Estimates.

21. In order to facilitate the preparation, by the India Office, of the estimates of expenditure on English stores, all officers indenting for stores from England should prepare and forward, through the proper

channel, to the Government of India, annual forecasts in Public Works Department Form No. 140, showing the groups of principal articles and the estimated value of stores required for the ensuing financial year. In preparing these estimates the nomenclature and classification of stores issued by the Director of Railway Construction should be strictly adhered to by all Railway officers, while the classification given in paragraph 1036 of the Code should be followed by Public Works officers.

22. The estimates should show clearly the major and fund heads to which the stores are to be charged in the Home Accounts and should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the year to which they relate. In preparing the estimate for the Buildings and Roads and Irrigation Branches, the total expenditure in England under each sub-head of stores, in the three preceding years for which the accounts have been finally closed, should be ascertained and the Chief Engineer should frame the estimate with reference to these actuals and his knowledge of the extent to which requirements under particular heads are likely to exceed or fall below the average. The Military Works estimates should be forwarded to the Government of India in the Military Department and all other estimates to the Government of India in the Public Works Department, not later than the 1st of August in the year preceding that to which they relate. An abstract of these estimates will be forwarded by the Government of India to the India Office so as to arrive there not later than the 1st of October in each year. If, in exceptional cases, it should be impossible to despatch the abstract estimates in time to reach the India Office by the first week in November, the Secretary of State should be informed by telegraph of the estimated amounts under each major and fund head in hundreds of pounds sterling. In such cases the telegram from the Government

of India should reach the Secretary of State not later than the 1st November.

Should the settlement of the Railway Programme be so delayed as to render it impossible for the annual abstract of English stores to reach the India Office before the 15th October, the India Office should be informed by the Railway Board by cable before that date of the total estimated figure of the cost of stores required for State Railways during the ensuing year. If the settlement of the Railway Programme should, for any reason, be delayed beyond the 14th October, an approximate figure should be telegraphed to the India Office on the 14th October, any correction which may be necessary in it being subsequently intimated when the programme has been definitely settled.

23. In preparing estimates, which are intended to show the probable amount likely to be expended in England in the next ensuing financial year, *i.e.*, from the 1st April to the 31st March following the date of their receipt by the India Office, it must be borne in mind that an interval must of necessity elapse between the receipt of an indent and the payment for stores therein demanded, and it may therefore be assumed that stores for which indents are sent to the India Office between the 1st of January and the 31st of March will not, as a general rule, be paid for until the following financial year.

24. In these estimates the cost of stores should be given, in English currency at the rate of Rs. 15=£1; no addition should be made to cover the cost of freight, as such additions will be made by the India Office.

Annual return of expenditure on stores.

25. A statement of the expenditure incurred on the purchase of stores during the previous year should be prepared by each Examiner of Accounts and forwarded

through the proper channel so as to reach the Government of India not later than the 1st August of each year.

26. The statement, which is intended to show the extent to which the public service is being supplied with stores otherwise than through the India Office, should be compiled in Public Works Department Form No. 141.

27. The average price or rate for each class of articles, as well as all incidental charges, should be shown, as far as possible, in the prescribed columns, an *approximate percentage charge being made* when the exact proportion of the incidental charges cannot be ascertained. The purchase of European articles in the local market being restricted to special cases the items should not be numerous, and, in respect of such as are entered in the statement, a note of the date of the order, the date of delivery and the reason for the exceptional purchase should be given against each item.

28. The actual cost of stores manufactured or purchased during the year should be entered in lump sums for each class of stores. Articles of any one class or description of which the aggregate value does not exceed Rs. 1,000 in the year, should be excluded from the return.

NOTE.—The intention of this rule is to exclude from the return purchases of any *article* the value of which alone does not exceed Rs. 1,000 in a year in respect of each office or Department even, if the aggregate value of the different kinds of articles coming under the *same class* or *head* as shown in the abstract exceeds that amount.

29. In preparing this return the nomenclature and classification of stores issued by the Director of Railway Construction should be strictly followed by all railway officers, while Public Works officers should group the articles under the sub-heads given in the annexed statement, which is also reproduced on Public Works Department Form No. 141. When there is a considerable increase or decrease under any head compared with the previous year, it should be briefly explained.

Rules for the preparation of Annual returns.

Abstract of the Annual Statements of Expenditure on stores for the year .

1	2	3	
Description or class of stores.	Value of imported stores purchased in India.	Value of stores manufactured in India and substituted for stores hitherto imported through the India Office.	
	1898-99.	1898-99.	
	Rs.	(a)	(b)
Agricultural implements . . .	...	...	...
Apparel	...	...	...
Arms	...	...	...
Building and Engineering materials .	...	...	...
Cabinet-ware and furniture . .	...	...	...
Canvas	...	...	...
Chemicals, drugs, and medicines .	...	...	...
Coal and coke	...	...	...
Cordage and rope	...	...	...
Cotton, linen, and silk goods . .	...	...	...
Eathenware and porcelain . .	...	...	...
Glass and Glassware . . .	...	...	...
Hardware and cutlery . . .	...	...	...
Hemp	...	...	...
Hides and skins	...	...	...
India-rubber goods	...	...	...
Instruments and apparatus—			
Musical	...	...	...
Scientific	...	...	...
Leather and manufactures of leather .	...	...	...
Liquors—			
Malt liquor	...	...	...
Wines and spirits	...	...	...
Machinery and Plant . . .	...	...	...

(a) Cost of goods obtained from Government factories.

(b) Cost of goods obtained from private dealers.

Rules for the preparation of Annual returns.

Abstract of the Annual Statements of Expenditure on stores for the year —concluded.

1	2	3	
Description or class of stores.	Value of imported stores purchased in India.	Value of stores manufactured in India and substituted for stores hitherto imported through the India Office.	
	1898-99.	1898-99.	
Metals—	Rs	(a)	(b)
Brass	...	...	...
Copper	...	...	...
Iron	...	..	..
Lead	...	...	...
Steel	...	...	...
Tin	...	...	...
Zinc	...	...	...
Undistinguished	...	...	...
Oils	...	...	...
Paints and colours	...	...	...
Paper and pasteboard	...	...	...
Pitch and tar	...	...	...
Printing and lithographic materials	..	...	...
Provisions	...	...	...
Soap	...	...	...
Stationery	...	...	...
Stone and marble	...	...	...
Tallow	...	...	...
Tools	...	...	...
Wax	...	...	...
Wire, iron	...	...	...
" steel	...	...	...
Wood, articles of	...	..	...
Woollen goods	...	...	...
Other stores not specified	...	...	...
TOTAL	...	...	...

(a) Cost of goods obtained from Government factories.
(b) Cost of goods obtained from private dealers.

Schedule B.

IN BURMA.

The Irrawaddy Flotilla Company, Limited.
Messrs. Bullock Brothers & Co., Limited, Rangoon.
The Dunnedaw Engineering Works, Rangoon.
Messrs. Howarth, Erskine, Limited, Singapore.

IN THE UNITED PROVINCES.

Messrs. T. Crowley & Co., Allahabad.
The Empire Engineering Company, Limited, Cawnpore.

IN THE PUNJAB.

Messrs. N. D. Hari Ram and Brothers, Rawal Pindi.

Schedule C.

The tests are to be conducted at the works of the contractor or elsewhere, or both, as may be determined by the Inspecting Officer. The expense of the tests is to be borne as provided for in the conditions of contract.

No material is to be used which, in the opinion of the Inspecting Officer, falls short of the tests and other requirements of the specification, and no iron except of British or Indian manufacture is to be used throughout the contract.

Firms tendering are required to submit with their tenders the names of the manufacturers, and the market name of the iron they propose to use.

Manufacture.

3. It is to be expressly understood that the greatest accuracy is to be observed in every part of the work, a main object of the designs being to facilitate as much as possible the erection of the work by perfection of workmanship. All corresponding parts of all spans or trusses must be made exactly similar and interchangeable.

4. All plates and bars must be rolled to the full sections, and the angle T channel or other bars to the full widths and weights per foot, shown on the drawings. All bars which do not hold their full widths and weights from end to end, or which have rough, jagged, or imperfect edges or ends, will be rejected.

5. All plates, flat bars, and angle T channel or other bars must be carefully levelled and straightened (the angle T channel or [illegible]

6. All rivet holes to be filled in the field are to be *drilled.*

All other rivet holes may be either drilled or punched, at the option of the contractor, but any plate or bar in which the holes are not accurately in place will be rejected. The holes through which any one rivet passes must correspond in any number of plates or bars.

Although the word "rivets" may be used on the drawings, the rivet *holes* are to be made the sizes figured, and in no case must the diameter of the rivet be more than $\frac{1}{16}$ inch less than the diameter of the hole it has to fill. All loose rivets, and rivets with

Schedule C.

cracked, badly formed, or deficient heads, must be cut out and replaced by others. Rivets must also be cut out when required for the examination of the work. All work intended to be riveted or bolted together must be absolutely in contact all over the whole surface.

All rivets, unless otherwise specified, are to be cup-headed at each end, and the heads are to contain not less than 1¼ diameters of the rivet.

Whenever necessary for the division of the work for transport the rivets are to be left out, but the holes in all cases must be drilled ready for riveting, and all the requisite rivets, including the spare rivets, must be sent with the iron work.

7. In all cover plates, except in webs of plate girders, the fibre of the iron must run in the direction of the length of the span.

All plates must be shaped to the full sizes shown on the drawings, and any plate in which the rivet holes have been drilled nearer to the edge than shown on the drawings will be rejected.

Where cover plates are used to connect plates of different thicknesses, so much of the covers must be planed down as will make them fit fairly over the joint, no packing plates being allowed. The figured dimensions on the drawing show the different thicknesses after the cover plates have been planed down.

8. The main girders of all spans above 20 feet are to be built with a camber in the arc of a circle, the upper members being proportionately longer than the lower. The extent of the camber is in each case figured on the drawing.

The ends of all plates, etc., must be chipped and filed so as to butt with perfect accuracy over the whole of the meeting surfaces to the true radius necessary for the specified camber, and any joint which fails to form a perfect butt all over will involve the rejection of the length or lengths of the members which cannot be made to fit without being shortened.

Girders of 20 feet span and under are to be without camber.

9. The underside of the bearing plates of all main girders must be perfectly level and the rivets countersunk.

All bed plates are to be absolutely flat and the guiding edges planed and truly parallel.

10. All bolts are to be screwed to Whitworth standard thread and all nuts must fit too tightly to be turned by hand. The heads and nuts for all timber bolts (except where otherwise shown on the drawings) and *service bolts are to be square; for other bolts they* are to be hexagonal.

Schedule C.

The head and body of all bolts are to be forged out of one piece of rod or bar iron. All bolts are to be screwed for a length of three diameters.

Completion of Work and Erection.

11. All the spans are to be temporarily erected complete, so that accuracy of fit and perfection of workmanship may be assured.

As the work is erected, all the holes which are left to be riveted in the field must be filled at one and the same time by temporary bolts $\frac{1}{16}$ inch less in diameter than the holes which they fill firmly screwed or keyed up. It will not be sufficient that bolts shall be placed in a certain number of holes only at a time, nor will it be sufficient that only such a number of bolts shall be inserted as may temporarily hold the span together.

Painting, Marking, etc.

12. The whole of the iron work, with the exception of the bolts and rivets, is to be scraped perfectly free from rust, scale, and dirt, and then brushed all over with boiling hot linseed oil. It is afterwards to be painted with two coats of good oil paint, the first being of red lead and the second of Roman ochre, or other colours to be specially approved by the Inspecting Officer. Wherever plates or bars are to be riveted together, the surfaces that will be in contact are to be thoroughly cleaned immediately before plating and one of them is to be covered with a good coat of red lead paint.

One end of every case is to be painted the same colour as the span for which its contents are intended.

The bolts (including the service bolts) and rivets are to be heated to the temperature of melted lead, and then dipped into boiled linseed oil.

13. Every portion of every span is to be very distinctly stencilled with paint and marked with the punch for guidance in erection and every piece or bundle of iron is to be similarly marked, and every packing case branded, with such marks as the Inspecting Officer may require.

All parts of the work are to be stamped with the letters "I. S. R." or such other letters as may be ordered.

A neat casting bearing the name of the manufacturer, with place and date of manufacture, is to be bolted conspicuously on every span of main girders, and on every truss.

Schedule C.

Specification of steel work for Bridges, Trusses, etc.

Materials.

1. The steel is to be well and cleanly rolled to the full sections shown on the drawings or named in the specification, and free from scales, blisters, laminations, cracked edges, and defects of every sort, and the name of the maker, and the distinguishing number of the plate or bar, are to be rolled or stamped on every piece. The names of the makers from whom it is proposed to obtain the steel are to be submitted for approval to the Inspecting Officer.

2. The steel must be of such strength and quality as to be equal to the following tensional stresses, and to indicate the following percentages of elongation:—

	Tensional stresses per square inch.	Percentages of elongation in length of 10 inches.
	Tons.	
Steel in plates, either with or across the grain, and in angle or other bars, not less than . . .	27	20
Or more than	31	
Steel rods for rivets and bolts not less than	25	25
Or more than	28	

3. Strips of steel whether cut lengthwise or crosswise of any plate or bar heated to a low cherry red, and cooled in water at a temperature of 82° Fahrenheit, must stand bending double round a curve of which the diameter is not more than three times the thickness of the piece tested. In addition to this, angle and other bars must stand the test known at Lloyd's as the ram's horn test.

4. All rivets and bolts are to be of steel, and the steel used for them must be ingot steel of a special quality, and the rivets and

Schedule C.

bolts must stand bending double, both hot and cold, and also flattening down from the head, without showing cracks or other defects.

Side and end shearings must be taken as samples from every plate and flat bar and from as many angle, T, channel, and other bars as the Inspecting Officer shall require. At least 20 *per cent.* of the samples so taken will be tested for tensile strength, and the whole of them for bending in the manner described above; but it is to be distinctly understood that power is reserved to test every plate and bar for tensile strength if the Inspecting Officer thinks fit; also that such power will be exercised in the event of there being in his opinion any indication that the material supplied is not equal in every respect to the requirements or intention of this specification. For this purpose each sample must bear a number stamped to the satisfaction of the Inspecting Officer corresponding to the plate or bar from which it is taken, and all samples must be kept until the completion of the contract.

In addition to the above tests, samples of the steel supplied for use will be from time to time chemically examined; and should such examination show the presence of silicon, phosphorus, or [illegible] of them, [illegible] s of the [illegible] future [illegible] will be [illegible]

The above tests are to be conducted at the works of the contractor or elsewhere, or both as may be determined by the Inspecting Officer. The expense of the test and analysis is to be borne as provided for in the conditions of contract.

No plate or bar is to be annealed or otherwise manipulated after leaving the rolls without the special authority of the Inspecting Officer and his approval of the process employed, and when annealing is permitted, the test pieces are not to be cut off till the annealing is completed.

No material is to be used which, in the opinion of the Inspecting Officer, falls short of the tests and other requirements of the specification.

Firms tendering are required to submit with their tender the names of makers from whom they propose to obtain the steel and the character of the steel to be employed, *i.e.*, whether Bessemer acid or Open Hearth acid; the latter is preferred. Basic steel will not be accepted for girder or roof work. In the event of the acceptance of their tender, it will be upon the understanding that

Schedule C.

the steel will actually be obtained from such firms unless written permission be given to the contrary.

Manufacture.

5. All plates and bars must be carefully levelled and straightened (*by pressure and not by hammering*) before and after they are punched or drilled. Every sheared edge, whether of a plate or bar, must have at least 1/8th of an inch taken off it by machine or by the chisel, and any plate or bar too small to leave 1/8th of an inch for planing or chipping on every sheared edge will be rejected.

6. All holes are to be drilled, but the contractor may, if he thinks proper, first punch a smaller hole of such diameter in each case as to leave at least 1/8th inch of material all round to be subsequently drilled out; thus the *punched* hole intended to be enlarged to 3/4th inch must not exceed at the largest end 5/8 inch in diameter. When punched holes are thus drilled out, the punching must be so [illegible]

[illegible]

off with a centre punch, and punched with a nipple punch.

All riveting is to be done by hydraulic, steam, or other machines of approved construction, and all rivet heads are to project through the holes before closing not less than 1 3/8 diameters for those closed at the works, and 1 1/2 diameters for those to be closed in the field, a further and sufficient allowance for filling the hole being also made when the rivet passes through more than two plates or bars.

(*Except when this specification differs from that of wrought-iron work, the latter is to be followed.*)

General Specification for Cast Iron.

1. The cast iron used is to be a mixture of soft grey iron. A proportion of scrap approved by the Inspecting Officer may be used, and no pig iron except of British or Indian manufacture is to be used in any part of the contract. Firms tendering are required to submit with their tenders the names of the manufacturers and the market name of the pig iron which they propose to use.

2. The contractor must cast twice each day from the same metal from which the articles are cast (*a*) two bars [illegible] inches × 1 inch × 3 feet 6 inches long, cast with the broader side uppermost,

Schedule C.

and (b) two bars exactly 1 inch square in the middle for a length of 1½ inches, with ends of suitable shape for holding in a testing machine.

One of the bars (a) must be tested on edge on bearings 3 feet apart, and it must bear a weight of 30 cwts. in the centre without breaking, and must give a deflection of at least 0·3 inch. One of the bars (b) is to be tested in a suitable machine, to be approved by the Inspecting Officer, to ascertain the tensile strength of the iron, which must be at least 10 tons per square inch.

The second of each of the bars (a) and (b) is to be marked with the date of the casting, and put away for subsequent inspection.

Should either of the two bars (a) or (b) tested for transverse of tensile strength, fail to stand the specified tests, all articles cast on any date represented by such tests, will be rejected.

3. All castings must agree in dimensions and thickness of metal with the drawings. As a general rule, no casting will be accepted which is more than 5 *per cent.* lighter or more than 10 *per cent.* heavier than the weight due to the dimensions on the drawings. In the case of articles which are lighter, only the actual weight delivered will be paid for; in the case of articles which are heavier, only the weight due to the dimensions on the drawings will be paid for.

4. All castings must be sharp and clean, free from all blowholes, honey-combing, broken surface, lumps, box parting ridges and other defects, and when cold must be thoroughly dressed with chisel and file. Immediately after each article is cast, it must be protected in such a manner that its strength may not in any way be diminished by too rapid or unequal cooling. Pipes or columns must be cast vertically, and socket pipes with the socket end downwards.

5. Each casting will have on it the contractor's name (or such abbreviation of it as may be approved), the year, and such other letters as may be required. In addition to this it must have on it marks to show the pattern used, and the month and day on which it was cast.

6. When a large number of similar articles are required, the contractor will, as a rule, be required to supply at least two samples of the articles complete within days from the date of order and no articles are to be cast for delivery until these two samples have been approved. Where several patterns are used for the same article, each pattern must have on it a distinguishing